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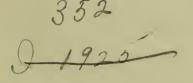
REPORT

OF THE

TOWN OFFICERS

OF

IPSWICH, MASS.





For The Year Ending December 31, 1925

AND THE

Two Hundred and Ninety-Second Year

OF THE

Town's Incorporation

IPSWICH
GEO. A. SCHOFIELD AND SON
1926

974.4

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PART II.

Water Report Electric Light Report

PART III.

School Report

LIST OF TOWN OFFICERS, 1925

Selectmen	
Robert T. Bamford, Chairman	Term expires 1928
Sydney H. Perley	Term expires 1926
Thomas G. Gauld	Term expires 1927
Assessors	
Edward C. Brooks, Chairman	Term expires 1928
George Fall	Term expires 1927
Richard R. Glasier	Term expires 1926
Overseers of the Poor	
Clarence M. Leet, Chairman	Term expires 1927
Francis E. Wood, Agent	Term expires 1928
Walter F. Gould	Term expires 1926
Town Clerk	
Charles W. Bamford	Term expires 1926
Treasurer and Collector	r
Joseph T. Morton	Term expires 1927
Town Accountant	
Frederick S. Witham	Term expires 1928
School Committee	
Joseph W. Ross, Chairman	Term expires 1927
George E. MacArthur	Term expires 1928
Ernest J. Smith	Term expires 1928
Charles L. Lovell	Term expires 1926
Francis C. Wade	Term expires 1926
Harland Burke	Term expires 1926

Water and Electric Light Commissioners

Arthur H. Walton, Chairman	Term	expires	1927
Charles A. Mallard	Term	expires	1926
James E. Cole, Jr.	Term	expires	1928

Board of Health

George E. MacArthur, Chairman	Term	expires	1927
J. Dellinger Barney	Term	expires	1928
Walter E. Henderson	Term	expires	1926

Registrars of Voters

Frank H. Girard, Chairman	Term	expires	1927
Charles W. Bamford, Clerk	Term	expires	1926
Charles H. Glasier	Term	expires	1926
Oscar H. Ewing	Term	expires	1928

Park Commissioners

Francis C. Wade, Chairman	Term expires 1927
Samuel C. Gordon	Term expires 1928
Ernest H. Pickard	Term expires 1926

Cemetery Commissioners

Ralph K. Whittier, Chairman	Term	expires	1928
Howard Blake	Term	expires	1926
Frank E. Howe	Term	expires	1927

Clam Commissioners

Henry A. Churchill, Chairman	Term	expires	1928
George W. Brown	Term	expires	1926
Farley C. Lord	Term	expires	1927

Town Counsel

George	A. Schofield	Term	expires	1926
0.00-50	121 10 0110 1101 01			0~

Chief of Police

John G. Mansfield

Engineers of Fire Department

Arthur H. Walton, Chief . Edward H. Smith, Clerk Edwin M. Poole

Inspector of Animals G. Loring Woodbury

Sanitary Agent & Milk Inspector Eben B. Moulton

Sealer of Weights and Measures William A. Stone

Superintendent of Streets
Joseph A. Huckins

Moderator John William Bailey

Janitor of Town Hall Edwin M. Poole

Finance Committee

M. Charles Arthur, Chairman	Term	expires	1928
George A. Schofield, Secretary	Term	expires	1926
Charles M. Kelly	Term	expires	1928
George C. Parsons	Term	expires	1926
Albert Jodrey	Term	expires	1928
Howard N. Doughty	Term	expires	1926
Jesse H. Wade	Term	expires	1927
Thomas R. Lord	Term	expires	1927
Edward W. Willis	Term	expires	1927

ACCOUNTANT'S REPORT

To the Honorable Board of Selectmen: Gentlemen:

I beg to submit herewith the annual report of the receipts and expenditures of the Town of Ipswich for the year ending December 31, 1925, together with the reports of the various departments and town officials.

Respectfully submitted,

FREDERICK S. WITHAM,

Town Accountant.

DEPARTMENTAL

SELECTMEN

Salaries

Robert T. Bamford	\$300	00
Sydney H. Perley	166	60
Thomas G. Gauld	200	00

\$666 60

Other Expenses

Chas. E. Goodhue, P. M., stamps	\$1	50
Hobbs & Warren, blanks	2	03
John William Bailey, moderator	20	00
Geo. A. Schofield & Son, printing	645	65
Chas. G. Hull, printing	43	00
Salem Evening News, advertising	3	00
News Publishing Co., advertising	11	05
Fred R. Hull, printing	3	50
Robert T. Bamford, car fares	50	00
Sydney H. Perley, car fares	1	50
Thomas G. Gauld, car fares	9	50
Henry A. Churchill, car fares	5	00
Farley C. Lord, car fares	5	00
Geo. W. Brown, care fares	5	00
New England T. & T. Co., telephone	79	61
Wm. J. Pettipas, wire inspection	400	00
W. L. Augur, ringing bell	. 60	00
Art Metal Construction Co., files	40	40
Clarence L. Pickard, distributing reports	17	00

C. C. Boylan, posting warrants	91	00		•
H. B. McArdle, supplies		75		
Geo. A. Schofield, sec'y Finance Committee	_	08		
Geo. A. Schofield, services hearings		00		
Thomas G. Gauld, taking census	270			
A. N. Frost, clerk fee		00		
W. L. Augur, painting	_	00		
J. E. Norman, carpentry		50		
Lynn Decorating Co., decorating		00		
Frank H. Girard, services		00	•	
John G. Mansfield, dog officer		00		
Joseph H. Leet, killing dog		00		
Robert T. Bamford, services, perambulation		00		
Sydney H. Perley, services, perambulation	_	00		
Thomas G. Gauld, services, perambulation		00		
Sydney H. Perley, use auto, perambulation		00		
W. E. Kneeland, use boat, perambulation		00		
Town of Hamilton, expenses, perambulation		50		
The Central Grocery, supplies, perambulation		17		
			1987	74
		_		
m , 1			40054	0.4
Total expenditures			\$2654	34
Unexpended balance			395	66
		-		
			\$3050	00
Appropriation \$2	2500	00		
Appropriation for census	300	00		
Appropriation for plans Jeffries Neck	250	00		
		-		

\$3050 00

AUDITING AND ACCOUNTING

Salaries

Frederick S.	Witham,	Auditor	\$150	00
Frederick S.	Witham,	Accountant	1650	00

\$1800 00

Other Expenses

A. E. Martell Co., blanks	\$30	4 3
Chas. G. Hull, printing	29	25
Chas. N. Smart, supplies	6	00
Art Metal Construction Co., files	27	94
Adams, Cushing & Foster, supplies	3	64
Dalton Adding Machine Sales Co., supplies	8	33
The Reliance Ribbon & Carbon Co., supplies	12	60
Chas. S. Garrett, supplies		24
The Barion Pen Co., supplies	2	40
H. B. McArdle, supplies	3	00
F. S. Witham, car fares	6	25

\$130 08

Total	expend	litures
Unexp	pended	balance

\$1930 08 6 92

Appropriation

\$1937 00 \$1937 00

TREASURER AND COLLECTOR

Salaries

Joseph T. Morton, Treasurer and Collector \$2200 00 Gladys M. Poole, Clerk 1170 00

Other Expenses

Chas. E. Goodhue, P. M., postage	\$277	91		
Chas. G. Hull, printing	49	00		
H. B. McArdle, supplies	52	15		
American Bank Note Co., printing	24	30		
New England T. & T. Co., telephone	25	05		
Director of Accounts, certification of notes	64	00		
Damon & Damon, bond	200	00		
A. E. Austin, repairs	2	00		
Geo. A. Schofield, services	66	22		
First National Bank, deposit box rent	5	00		
Underwood Typewriter Co., supplies	1	25		,
The Barion Pen Co., supplies	2	00		
Ipswich Mills, repairs	1	75		
Dalton Adding Machine Co., repairs	10	00		
Chas. S. Garrett, supplies		40		
Joseph T. Morton, car fares	16	00		
			\$797	03
Total expenditures			\$4167	03
Unexpended balance			132	

Total expenditures		\$4167 03
Unexpended balance		132 97
		\$4300 00
Appropriation	•	\$4300 00

ASSESSORS

Salaries and Wages

Edward C. Brooks, Chairman and Clerk	\$1500	00
George Fall, Assessor	128	94
Richard R. Glasier, Assessor	200	00
Bernice B. Arsenault, Clerk	197	01
Mildred L. Jedrey, Clerk	31	50

Other Expenses

•				
Hobbs & Warren, books	\$53	05		
Chas. S. Garrett, supplies	16	86		
Geo. A. Schofield & Son, printing	282	10		
Wakefield Daily Item, blanks	4	75		
E. Warren Dodge, transportation	76	50		
New England T. & T. Co., telephone	51	48		
Mary Woleiko, interpreter	10	00		
American Railway Ex. Co., express	1	11		
Lilla D. Scott, deed abstracts	52	00		
Geo. A. Schofield, services	15	00		
Reliance Ribbon & Carbon Co., supplies	13	60		
			\$576	45
Total expenditures	,	_	\$2633	90
Unexpended balance			·	04
		_		
			\$2633	94
Appropriation	\$2553			
Appropriation unpaid 1924 bills	80	94		
			\$2633	94
LAW DEPARTMEN	T			
Geo. A. Schofield, Town Counsel	\$38	33		
Geo. A. Schofield, services, court cases	435			
Frank E. Raymond, services, court cases	75	00		

Geo. A. Schofield, services, court cases	435 00	
Frank E. Raymond, services, court cases	7 5 00	
Alfred Grandchamp, services	143 96	
-		
Total expenditures		\$692 29
Unexpended balance		42 71

\$735 00

Appropriation Appropriation unpaid 1924 bills	\$700 35			1
			\$735	00
TOWN CLERK				
Salaries				
Charles W. Bamford, Town Clerk	\$1000	00		
			\$1000	00
Other Expenses				
P. B. Murphy, blanks	\$4	90		
Geo. A. Schofield & Son, printing	13	75		
Edward L. Perley, binding	39	50		
New England T. & T. Co., telephone	28	10		•
Geo. G. Bailey, M. D., birth returns	12	50		
M. H. Paine, M. D., birth returns	1	25		j
M. C. McGinley, M. D., birth returns	2	25		7
Thomas L. Jenkins, M. D., birth returns		25		1
Katingo Georgopoulos, birth returns	6	25		1 1
H. B. McArdle, supplies	1	50		
Chas. W. Bamford, recording and index	ing			
vital statistics	284	50		
The Carter's Ink Co., ink	4	50	•	
			\$399	25
Total expenditures		~	\$1399	25
Unexpended balance			71	25
		_	\$1470	50
Appropriation	\$1454	00		
Appropriation unpaid 1924 bills		50		
-		-	\$1470	50

ELECTION AND REGISTRATION

Salaries

Frank H. Girard, Registrar	\$87	50
Chas. H. Glasier, Registrar	75	00
Oscar H. Ewing, Registrar	150	00
Chas. W. Bamford, Registrar	140	00

\$452 50

Election Officers

Chas. S. Garrett 8 50 Arthur H. Walton 5 00 Geo. W. Smith 5 00 John F. Conley 4 00 Wm. H. Goditt 4 00 C. J. Dupray 3 50 David B. Claxton 3 50 Alfred Player 3 50 Wm. C. Wallace 3 50 Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50 Harold K. Haskell 3 50	Geo. A. Schofield, Jr.	\$5	00
Geo. W. Smith 5 00 John F. Conley 4 00 Wm. H. Goditt 4 00 C. J. Dupray 3 50 David B. Claxton 3 50 Alfred Player 3 50 Wm. C. Wallace 3 50 Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Chas. S. Garrett	8	50
John F. Conley 4 00 Wm. H. Goditt 4 00 C. J. Dupray 3 50 David B. Claxton 3 50 Alfred Player 3 50 Wm. C. Wallace 3 50 Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Arthur H. Walton	5	00
Wm. H. Goditt 4 00 C. J. Dupray 3 50 David B. Claxton 3 50 Alfred Player 3 50 Wm. C. Wallace 3 50 Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Geo. W. Smith	. 5	00
C. J. Dupray 3 50 David B. Claxton 3 50 Alfred Player 3 50 Wm. C. Wallace 3 50 Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	John F. Conley	4	00
David B. Claxton 3 50 Alfred Player 3 50 Wm. C. Wallace 3 50 Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Wm. H. Goditt	4	00
Alfred Player 3 50 Wm. C. Wallace 3 50 Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	C. J. Dupray	3	50
Wm. C. Wallace 3 50 Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	David B. Claxton	3	50
Geo. A. Schofield 3 50 Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Alfred Player	3	50
Frank H. Girard 3 50 J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Wm. C. Wallace	3	50
J. H. Lakeman 3 50 V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Geo. A. Schofield	3	50
V. E. Rust 3 50 Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Frank H. Girard	3	50
Walter Callahan 3 50 Michael Callahan 3 50 William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	J. H. Lakeman	3	50
Michael Callahan3 50William Scott3 50Susie A. Nason3 50Ethel D. Poole3 50Havelock Ewing3 50Clarence Pickard3 50Marion Humphrey3 50Beatrice Arsenault3 50Anne Jewett3 50	V. E. Rust	3	50
William Scott 3 50 Susie A. Nason 3 50 Ethel D. Poole 3 50 Havelock Ewing 3 50 Clarence Pickard 3 50 Marion Humphrey 3 50 Beatrice Arsenault 3 50 Anne Jewett 3 50	Walter Callahan	3	50
Susie A. Nason3 50Ethel D. Poole3 50Havelock Ewing3 50Clarence Pickard3 50Marion Humphrey3 50Beatrice Arsenault3 50Anne Jewett3 50	Michael Callahan	3	50
Ethel D. Poole3 50Havelock Ewing3 50Clarence Pickard3 50Marion Humphrey3 50Beatrice Arsenault3 50Anne Jewett3 50	William Scott	3	50
Havelock Ewing3 50Clarence Pickard3 50Marion Humphrey3 50Beatrice Arsenault3 50Anne Jewett3 50	Susie A. Nason	3	50
Clarence Pickard3 50Marion Humphrey3 50Beatrice Arsenault3 50Anne Jewett3 50	Ethel D. Poole	3	50
Marion Humphrey3 50Beatrice Arsenault3 50Anne Jewett3 50	Havelock Ewing	3	50
Beatrice Arsenault 3 50 Anne Jewett 3 50	Clarence Pickard	3	50
Anne Jewett 3 50	Marion Humphrey	3	50
Anne Jewett 3 50	Beatrice Arsenault	3	50
TT 12 TF TF 12	Anne Jewett		
5 00	Harold K. Haskell		50

Everett Tucker	3 50)
F. Lincoln Howe	3 50)
Robert Smith	3 50)
Henry Garland	3 50)

\$112 00

Other Expenses

F. R. Hull, printing	\$5 00	
Geo. A. Schofield & Son, printing	40 00	
Atlas Lunch Co., meals	18 90	
The Belmont Lunch, meals	40 00	
W. R. C., meals	20 00	
Ipswich News Co., supplies	1 00	
Chas. S. Garrett, supplies	90	

Total expenditures \$690 30
Unexpended balance 1 10

Appropriation \$480 00

Appropriation \$480 00
Appropriation unpaid 1924 bills 211 40

\$691 40

\$125 80

TOWN HALL

Salaries and Wages

Edwin M. Poole, janitor	\$1215	00
Richard R. Glasier, labor	4	50
Earle B. Bamford, labor	4	00
•		

Other Expenses

Chas. L. Lovell, fuel	\$315	11		
Lathrop Bros., fuel	160			
George Fall, fuel	242			
A. H. Peatfield, fuel	80			
Electric Light Dept. light	610			
Ipswich Gas Light Co., gas	27			
United Sweeping Comp Corp., dustbane	17			
E. I. Holland, supplies		17		
Hiller Co., supplies		68		
W. E. Henderson, supplies		15		
George Hayes, plumbing	401			
R. L. Purinton, plumbing	28			
Canney Lumber Co., lumber	64			
E. H. Smith, painting	4	90		
C. A. Mallard, labor and supplies	24	34		
Manzer & Damon, carpentry	116	81		
W. H. Mansfield, carpentry	8	80		*
Ipswich Rotary Club, trees	2	00		,
Water Dept., water	25	01		
Rochester Germicide Co., supplies	8	75		
Geo. A. Schofield, insurance	159	90		
Damon & Damon, insurance	97	50		
Sentry Products Co., supplies	5	07		
Elec. Light Dept., supplies	12	60		
John W. Goodhue Corp., supplies	9	14		
E. M. Poole, laundry	12	00		
Commissioner Public Safety, inspection	4	00		
H. B. McArdle, suplies	4	75		
W. A. Stone, Sealer, fee	1	00		
C. F. Chapman, supplies	3	50		
			2455	93
Total avnanditures		_	ф <u>2670</u>	49
Total expenditures Unexpended balance			\$3679 24	
onexpended barance		_	24	19
•			\$3703	58

Appropriation	\$3400	00
Appropriation unpaid 1924 bills	303	58

\$3703 58

Town Hall receipts for the year have been as follows:

County of Essex, rent of court rooms	\$325 00
Various parties, rent of hall	218 00

\$543 00

PROTECTION OF PERSONS AND

PROPERTY

POLICE DEPARTMENT

Salaries and Wages

John G. Mansfield, Chief	\$1782	00
Valorus H. Grant, Patrolman	1488	67
Jesse J. Jedrey, Patrolman	1499	34
Alfred F. Langmaid, Patrolman	1497	08
Joseph H. Leet, Special	556	89
Daniel H. Dunlap, Special	72	65
Jacob Smith, Special	4	89
William E. Sturgis, Special	8	00
Arthur W. Manzer, Special	8	00
Harold C. Poor, Special	8	00
Richard R. Glasier, Special	8	00
Terrance H. Perkins, Special	8	00
Jerry Cronin, Special	5	33
Joseph H. Leet, Keeper Lockup	400	00
Daniel H. Dunlap, Keeper Lockup	117	14
Frank Buczma, Services	40	00
Kate Cronan, Matron	. 5	00
Daisy L. Poor, Matron	3	00

Other Expenses

D. A. Grady, auto hire and suplies	\$68	20
South Side Cash Store, supplies	51	45
J. T. Hood, repairs	20	75
Richard W. Davis, repairs and supplies	34	05
Ipswich Motor Co., Inc., repairs and supplies	83	74
Mayer & Porter, repairs and supplies	189	35
Marcorelle Bros., supplies	21	13
B. H. Davis, supplies	2	50
Grover Bayley, boat hire	2	50
Electric Light Dept., rent and fuel	27	85
Salem Vulcanizing & Retreading Co., repairs	2	50
C. F. Chapman, supplies	42	70
Est. John F. Wippich, repairs		35
E. A. Hawks, equipment	52	50
Everson Ross Co., equipment	38	28
The John Robbins Mfg. Co., equipment	30	08
Iver Johnson Sporting Goods Co., equipment	17	16
Henry S. Bowen, printing	10	00
New England T. & T. Co., telephone	198	15
John G. Mansfield, car fares	25	38
Jesse J. Jedrey, car fares	5	79
Grace M. Mansfield, laundry	35	20
J. H. Sheppard, labor	4	95
Chas. S. Garrett, supplies	3	90
M. H. Paine, M. D., services	12	00
Geo. E. MacArthur, M. D., services	6	00
B. B. Mansfield, M. D., services	18	00
F. L. Collins, M. D., services	9	00
Geo. G. Bailey, M. D., services	2	00
Atlas Lunch Co., meals	44	78
Russell's Lunch, meals	4	90
Sullivan's Drug Store, supplies	2	75
C. S. Tyler, supplies	1	62
H. B. McArdle, supplies	11	15
Smith & Russell, photographs	7	50

The Barker Agency, insurance Lungmotor Corp., repairs American Railway Ex. Co., express Newman's Dept. Store, supplies Chas. E. Goodhue, P. M., box rent	43 20 2 10 93 4 48 3 75	
		\$1142 62
Total expenditures Unexpended balance	_	\$8654 61 37
		\$8654 98
Appropriation	\$8000 00	
Appropriation unpaid 1924 bills	254 98	
Transfer from Reserve Fund	400 00	
		\$8654 98

Receipts to the credit of the Police Department for the year have been as follows:

Third District Court, criminal fines	\$2304 15	
Various parties, telephone refunds	25 03	
	ф9	220 12

\$2329 18

FIRE DEPARTMENT

Salaries and Wages

Engineers	\$425	00
Members Fire Dept.	2100	00
Thomas R. Roberts, chauffeur	1560	00
Raymond L. Dodge, chauffeur	1560	00
George W. Brown, chauffeur	1560	00
Frank O'Malley, chauffer	1140	00

Silas Stone, watching fires 1 50 Sundry person, still alarms 121 00

\$8467 50

Equipment and Repairs

C. A. Mallard, care of alarm	\$200	00
The Gamewell Co., supplies	64	13
Pulmosan Safety Equipment Co., equipmen	t 10	00
Howard Blake & Son, supplies	12	95
Canney Lumber Co., lumber	23	59
Noyes G. M. C. Truck Co., supplies	4	96
The White Co., supplies	20	88
Mayer & Porter, repairs and supplies	61	10
C. F. Chapman, supplies	36	42
F. E. Wood, trucking	4	85
Electric Light Dept., supplies	27	92
A. H. Blanchard, supplies	78	22
The R. M. Hollingshead Co., suplies	6	00
George Hayes, supplies	3	15
R. V. Pettingell Elec. Supply Co., supplies	30	46
Cotton Goods Supply Co., supplies	7	20
American Railway Ex. Co., express	2	10
Hiller Co., supplies	8	85
Zina Goodell Corp., repairs	5	69
J. Brinton Bailey, supplies	5	99
Newman's Dept. Store, supplies	5	85
The Great A & P Tea Co., supplies	3	63
Ciolek Hardware Co., supplies	14	68
Milwaukee Tool & Forge Co., supplies	34	30
E. E. Gray Co., supplies	1	00
Commissioner Public Safety, inspection	2	00
A. J. Brennan, supplies	19	35
O. F. Kress & Son, repairs	71	90
Ipswich Mills, supplies	3	52
Ipswich Motor Co., Inc., supplies	2	76

Foamite Childs Corp., supplies	4	65
The Cornelius Callahan Co., supplies	15	00
Joseph A. King, repairs	19	85
Badger Fire Extinguisher Co., supplies	10	13
North Shore Fire Appliance Co., supplies	75	00
Brainard J. Conley, supplies	2	00
Beverly Auto Sales Co., supplies	25	00
C. A. Mallard, labor and supplies	128	70

\$1053 78

Fuel and Light

Chas. L. Lovell, fuel	\$160	00
A. H. Peatfield, fuel	160	00
George Fall, fuel	169	00
Electric Light Dept., fuel	153	34
Electric Light Dept., light	131	15
Ipswich Gas Light Co., light	12	11

\$785 60

Buildings and Grounds

Ralph A. Daniels & Son, supplies	\$21	50
United Sweeping Comp. Corp., dustbane	13	95
Commissioner Public Safety, inspection	2	00
A. E. Austin, repairs	1	50
W. H. Rand, supplies	1	50
The Geo. T. Johnson Co., supplies	6	00
Newman's Dept. Store, supplies	19	64
C. S. Tyler, supplies	1	12
R. L. Purinton, boiler	113	04

Pension

Agnes K. Gilmore	\$300	00		
			\$300	00
Miscellaneous				
New England T. & T. Co., telephone	\$67	27		
American Railway Ex. Co., express	,	39		
F. E. Wood, trucking		75		
A. Story Brown, rent	2	00		
J. E. Wile, trucking	1	50		
Geo. A. Schofield, insurance	34	80		
Atlas Lunch Co., lunches	5	10		
Dewitt S. Clark, M. D., services	25	00		
Geo. G. Bailey, M. D., services	60	00		
Cable Hospital, subscription	10	00		
m 1 · 1 ·			\$207	
Total expenditures			\$10994	
Unexpended balance			190	06
		-	\$11185	00
Appropriation			\$11185	00
Fire Department receipts for the year	ear:			
Town of Rowley, services	\$50			
Various parties, rent of Hose 2 Building	20	00		
			\$70	00
Forest Worden				

Forest Warden

Sundry persons, fighting fires

\$62 00

Thomas R. Roberts, posting notices	3	00		
Total expenditures			\$65	00
Unexpended balance			35	
			\$100	00.
Appropriation			\$100	00
Sealer of Weights and Me	asures			
W. A. Stone, sealer	\$250	00		
Geo. A. Schofield & Son, printing	•	25		
The Salem Evening News, advertising	8	00		
D. A. Grady, transportation	1	00		
George Tibbetts, transportation	40	25		
Chas. E. Goodhue, P. M., postage	2	00		•
W. & L. E. Gurley, equipment	28	75		
Dover Stamping & Mfg. Co., equipment	16	45		
Hobbs & Warren, equipment	3	83		
American Railway Ex. Co., express	7	35		
Total expenditures			\$360	88
Unexpended balance			1.4	12
		-	\$375	00
Appropriation			\$375	
Amount of fees collected for the year			\$104	
mount of ices confected for the year			фтод	TT

MOTH DEPARTMENT

Salaries and Wages

Francis C. Wade, superintendent	\$1200	00
Frank McInnis, labor	703	00
William W. Ledford, labor	301	20
Fred Robichau, labor	262	00
Harry Rutherford, labor	254	37

Herbert F. Goodhue, labor	129	75
Edgar Italien, labor	52	50
Donald Comeau, labor	28	25
Gorham Dukeshire, labor	26	25
John Gilman, labor	10	50
Edward Martel, labor	6	75
Eastman Abbott, labor	4	25
Matthew Daigle, labor	2	25
Albert M. Sheppard, labor	1	50
G. O. McIntire, labor	1	50
Ralph Richardson, labor	1	00
E. W. Dodge, labor	1	00

\$2986 07

Other Expenses

Henry S. Bowen, printing	\$36	00
The Salem Evening News, advertising	22	00
Tarr Products Co., supplies	33	00
B. G. Pratt Co., supplies	38	00
Frost Insecticide Co., supplies	733	32
John W. Goodhue Corp., supplies	53	62
Turner Hill Farm, supplies	5	00
Samuel Cabot, Inc., supplies	29	49
Howard Blake & Son, supplies	109	77
Brackett Shaw & Lunt Co., supplies	4	29
Fitzhenry-Guptill Co., supplies	71	81
Bluenose Pruning Tool Co., supplies	23	72
Joseph Breck & Sons, supplies	6	00
Joseph A. King, repairs	26	59
The Lunt Jillson Co., supplies	7	85
Essex Co. Co-op. Farming Asso., supplies	66	25
C. W. H. Moulton Co., supplies	65	60
William Bizeski, repairs	4	50
George Tibbetts, teams	22	51
Felix Wegzyn, teams	274	48

D. A. Grady, auto hire	2	00		
Ipswich Motor Co., Inc., repairs & supplies	119	05		
Standard Oil Co. of N. Y., supplies	137	85		
South Side Cash Store, supplies	8	94		
R. W. Davis, repairs and supplies	137	08		
New England T. & T. Co., telephone	27	62		
R. L. Purinton, plumbing	34	23		
Electric Light Dept., fuel and rent	30	40		
The Barker Agency, insurance	138			
B. H. Davis, supplies		42		
George Hayes, supplies		50		
Peatfield Express, express	20	-		
Registry of Motor Vehicles, fee		00		
Broadway Variety Store, supplies	2	52		
Ipswich News Co., supplies	9	40		
C. A. Mallard, labor and supplies	42			
C. A. Manard, labor and supplies	44	01		
			40040	00
			\$2340	39
7D-4-1		~	\$5000	40
Total expenditures			\$5326	
Unexpended balance			1	54
			1.5000	
•			\$5328	00
Appropriation \$	3200	00		
	2128			
			\$5328	00
			+	

TREE WARDEN

Salaries and Wages

Francis C. Wade, Tree Warden	\$300	00
Frank McInnis, labor	113	75
William W. Ledford, labor	292	69
Fred Robichau, labor	44	25
William F. Glavin, labor	65	00

Edward Martel, labor	8 (00		
W. E. Adams, labor	9	00		
Lawrence Peatfield, labor	4	25		
Alfred E. Wade, labor	2	50		
A. M. Sheppard, labor	2	00		
J. D. Reilly, labor	1 :			
Arthur Bampton, labor	$\overline{2}$			
Herbert W. Day, labor	$\frac{1}{2}$			
included w. Day, lands				
			\$846	94
Other Expenses				
Other Expenses				
Howard Blake & Son, supplies	\$16	50		
J. Adelman, supplies	20	00		
John W. Goodhue, Corp., supplies	1	90		
Felix Wegzyn, team	3	00		
T. C. Thurlow's Sons Co., trees	84	60		
Electric Light Dept., supplies	15	60		
Standard Oil Co. of N. Y., supplies	14	00		
Joseph A. King, repairs	2	67		
		_	\$158	27
Total expenditures		_	\$1005	21
Unexpended balance				04
		-	\$1005	25
Appropriation	\$1000	00	φτοσο	20
Appropriation unpaid 1924 bills	5			
Appropriation unpaid 1924 bills	<i>J</i> ,	40		

\$1005 25

HEALTH AND SANITATION

General Administration

Salaries

George E. MacArthur, M. D.,	\$100	00
J. Dellinger Barney, M. D.	75	00
Walter E. Henderson	75	00

\$250 00

Other General Expenses

		•
Chas. E. Goodhue, P. M., postage	\$3	15
Hobbs & Warren, blanks	4	45
H. B. McArdle, supplies	6	75
The Salem Evening News, advertising	10	50
Chas. G. Hull, printing	5	00
Michael J. Callahan, garbabe collection	333	32
Arthur E. Boylan, garbage collection	633	28
George Tibbets, disposing dead animals	8	50
Joseph H. Leet, disposing dead animals	5	00
C. F. Chapman, supplies	3	00
Grace E. Brooks, typewriting		75
Geo. E. MacArthur, M. D., services	3	00
Eben B. Moulton, use of auto	12	00
American Railway Ex. Co., express	2	00
Art Metal Construction Co., files	20	10
Geo. A. Schofield, insurance	4	10
D. A. Grady, auto hire	7	00

American Pub. Health Asso., dues	3	75
Geo. E. C. Goodhue, disposing dead animal	2	00
C. C. Boylan, services	2	00

\$1069 65

Quarantine and Contagious Diseases

Dept. of Health, City of N. Y., treatment	\$100	00
Geo. E. MacArthur, M. D., services	68	00
Geo. G. Bailey, M. D., services	52	00
F. L. Collins, M. D., services	8	00
B. B. Mansfield, M. D., services	28	00
Salem Health Dept., board and treatment	168	00
City of Worcester, board and treatment	90	00
City of Cambridge, board and treatment	40	00
Brainard J. Conley, supplies	6	75
Eben B. Moulton, use of auto	15	50
E. J. M. Scahill, transportation and fumig	a-	•
tion	34	00
C. F. Chapman, supplies	1	50

\$611 75

Tuberculosis

Essex Sanatorium, board and treatment	\$932	10
Westfield State Sanatorium, board and trea	t-	
ment	242	00
City of Newburyport, aid	80	00
Grace L. Sheehan, aid	192	86
James Kallelis, aid	30	00
Geo. E. MacArthur, M. D., services	100	00
Geo. G. Bailey, M. D., services	4	00
B. B. Mansfield, M. D., services	2	00
D. A. Grady, auto hire	8	00

II DWIOII TOWN WHICH			•) 1
Eben B. Moulton, auto hire	44	00		
			\$1634	96
Department of Child Welfa	re			
C100. 22. 2.200222 c2.00.				
			\$755 °	72
Inspection G. Loring Woodbury, Inspector of Animals \$ G. Loring Woodbury, car fares Eben B. Moulton, Inspector of Slaughtering Eben B. Moulton, Milk Inspector Eben B. Moulton, Sanitary Agent Eben B. Moulton, Use of auto and expense John J. McGrath, Services	6	00 00 00 00 78		
		-	\$1554	78 —
Total expenditures			\$5876	86
Unexpended balance			29	84
			\$5906	70
Appropriation unpaid 1924 bills	456 456	70		
Transfer from Overlay Reserve	950	00		

Health Department receipts for 1925:

Comm. of Massachusetts, Tuberculosis Subsidy \$149 29
Comm. of Massachusetts, Reimbursement 106 60
City of Newburyport, Reimbursement 307 86

\$563 75

HIGHWAY DEPARTMENT

General Administration

Joseph A. Huckins, supt. of streets	\$1394	25
Damon & Damon, insurance	65	67
Geo. A. Schofield, insurance	499	72
The Barker Agency, insurance	41	30
Chas. G. Hull, printing	4	50
Slate Bros., express		35
Smith & Russell, frame	2	75
C. A. Mallard, supplies		96
New England T. & T. Co., telephone		75
Geo. A. Schofield & Son, printing		00
M. C. McGinley, M. D., services		00
Wile Bros., express		50
Arthur C. Damon, supplies		95
American Railway Ex. Co., express	_	03
C. S. Tyler, supplies		18
,		15
Chas. S. Garrett, supplies		
A. M. Sheppard, car fares		08
Floyd Bruce, car fares	1	61
Boston & Maine R. R., freight	15	95
W. A. Banfill, painting	1	50
Registry of Motor Vehicles, fees	6	00
Blaisdell's Express, express	6	70
* / 1		

STREET REPAIRS

Labor and Teams

Dland Dans	ф10 00	01
Floyd Bruce	\$1233	
A. W. Brown		00
Charles Barton		00
Harry Burke	305	
Geo. H. Bisson		50
Ernest Carter	1126	
Carl A. Caverly		00
Archie Cluckey	16	
W. O. Conant		00
Elias Comeau		50
Frank Campbell		50
Patrick Donlon		75
Walter Ellsworth	· · · · · · · · · · · · · · · · · · ·	75
John Gilman		00
J. A. Huckins		00
John D. Kelley	1440	
Louis Kelley	730	
Edmund Kelley	672	
Harry Miller	692	
Irvin Manzer	12	
Fred Manzer	125	
Wm. Mehaffey	24	00
G. O. McIntire		00
Arthur McIntire		00
W. L. Phillips	77	00
D. S. Perley	102	00
Wm. E. Reilly	, 726	50
Fred Robichau	46	50
Frank Scahill	1074	00
Albert M. Sheppard	1117	66
Theodore Silva	15	00
Walter Stone	40	00
Wilfred Saulnier	38	00
Albert Spencer	338	25

Thomas Smith	4	00
Harry Wilkinson	773	00
Guy Wells	892	75
T. E. Wile	42	00
Libie J. Wood	24	00

\$12009 17

Gravel, Oil, Tarvia, Etc.

Angie P. Brown		\$373	00
Lathrop Bros.		247	00
Standard Oil Co. of N. Y.		2568	51
The Barrett Co.		462	49
Independent Coal Tar Co.		74	88
Welch & Moynihan Co.		76	30
G. F. Ashton		68	50
Lynn Sand & Stone Co.		53	96
W. H. Lane		15	50
Tilton Bros.		4	00
Est. N. R. Underhill		6	00
D. S. Perley		15	50
J. Daley		. 5	40
Herbert Lowe		1	25

\$3972 29

Equipment and Repairs

Arthur G. Osborne, supplies	\$19	95
Geo. E. Daniels, repairs	14	50
John W. Goodhue Corp., supplies	98	78
Joseph A. King, repairs	175	71
Ipswich Mills, repairs	18	05
Autocar Sales & Service Co., repairs	18	22
Chas. L. Lovell, fuel	81	75
R. W. Davis, repairs and supplies	108	18
C. F. Chapman, supplies	33	50

Howard Blake & Son, supplies	27	43
Mayer & Porter, repairs and supplies	99	38
J. T. Hood, repairs	28	50
American Gassaccumulator Co., repairs	12	76
Ipswich Motor Co., Inc., truck and supplies	450	47
Canney Lumber Co., lumber	144	72
Standard Oil Co. of N. Y., supplies	908	15
The Barber Asphalt Co., supplies	232	31
New England Road Machinery Co., supplies	394	30
William Bizeski, repairs	20	80
T. A. Moynihan, supplies	60	60
Commissioner Public Safety, inspection	5	00
Waldo Bros. & Bond Co., supplies	15	63
Guarantee Electric Welding Co. repairs	50	00
Ciolek Hardware Co., supplies		35
Boston & Maine R. R., freight	4	44
Traffic Sign & Signal Co., supplies	51	00
A. C. Damon, supplies	5	00
Manzer & Damon, carpentry	463	88
The Berger Mfg. Co., culverts	119	19
George Hayes, supplies	1	28
Electric Light Dept., supplies	91	05
New England Broom & Supply Co., supplies	26	50
The Elec. Paint & Varnish Co., supplies	45	25
The Fuller Brush Co., supplies	4	02
A. J. Brennan, supplies		58
George McQuesten Co., lumber	26	21
Wesley J. Scott, masonry	6	88
Dyar Sales & Machinery Co., mixer	350	00

\$4214 32

Buoys and Floats

Ernest O. Peabody, labor	\$96	50
John A. Brown, birches	7	00
C. S. Tyler, supplies	1	92

John E. Norman, carpentry	15 00		
		\$120	42
Sidewalks			
Manzer & Damon, labor and material	\$569 75		
		\$569	75

SNOW REMOVAL

Labor and Teams

Veto Amario	<u> </u>		\$4 50
Junius Avery			1 75
Floyd Bruce			128 00
Allan W. Brown			74 50
Harry Burke			22 00
Frank Boszsmie			4 00
Joseph Barnick			5 00
Chester Brockelbank			12 50
Alonzo Brown		i	14 50
William Burns			28 00
Nelson Bourque		•	10 50
Chester Bowen		,	3 50
Ernest Carter			96 00
Henry A. Churchill			37 25
Odilon Chouinard			30 00
Samuel Chouinard		t = F	27 50
John Cronin			19 50
Donald Comeau			9 50
R. T. Crane, Jr.			136 00
Ernest Dort		ŧ	20 50
Stephen Damon			10 50
Fred Denningham			17 00
Albert Day			8 00
Clifton Dodge			7 00

- u T		2 50
Leslie Dupray		4 00
Henry Ehl		25 00
Carl Ellsworth		10 50
Elisha Earley	,	3 50
Walter Freer		27 00
Phillip Gallant	l I	10 50
Warren Grant		3 50
Daniel Grant		9 75
J. Frank Goodhue		24 00
W. E. Hayward	1 .0	17 00
Albert Halligan		6 50
Thomas Howe		
Gerald Helms		4 00
Lincoln Howe		6 00
Edward Hardy		2 50
Charles Jewett		43 00
Roland Jean		5 50
Ernest Jewett		6 50
John D. Kelley		120 00
Louis Kelley		86 00
John Kara		5 00
Lathrop Bros.		27 00
Joseph H. Leet		8 00
William Lane		13 50
John Labelle		6 00
Harry Miller		107 00
J. H. Miller		4 00
John Mishut		5 00
John Mayes		8 00
Geo. Manthorn		22 00
Joseph Martel		3 00
Edward Martel		9 50
Charles Martel		3 00
Edward Martel,	Jr.	4 00
Fred Morris		22 00
Monstone Farm		25 00
Granville O. Mo	Intire	49 50
Granvine o. me		

Frank McInnis	5	250)
Fred McGilvary	1	7 00	
Harold C. Poor		4 00	
Charles Poor	1	5 50)
Percy Poor	*	4 00)
Alec Perry		5 00)
Larry Player	4	8 00)
Chas. Pickard		8 00)
William E. Reilly		4 00)
Chas. Rust	1	5 00)
V. E. Rust]	5 50)
V. E. Rust, Jr.]	5 50)
Fred Robichau		35 50)
Jesse Rutherford		8 50)
Michael Ryan]	6 00)
William Ready		5 00)
Kenneth Ready		1 50)
Harry Rutherford	. 1	1 50)
Wm. P. Reilly	1	.2 00)
Frank Scahill	13	39 00)
Albert M. Sheppard	13	12 00)
Henry Shaw		8 50)
Edward Spiller		4 00)
Robert Spencer		8 00).
William Stone	< 2	20 00)
Theodore Silva	.	30 00)
Howard Stone	<u> </u>	29 25	5
Ernest Stone		2 50)
Bernie Spencer		4 00)
Harry Wilkinson	Ç	94 50)
Guy Wells	10	00 8()
Edward Wells	-	1 00)
Thomas Wilkinson	'	34 50)
W. W. Waite		10 00	
F. E. Wood		71 00	
Felix Wegzyn		24 00	
G. L. Woodbury		13 00)

Wile Bros.	262 (00
Collins York	8 8	50
Michael Young	14 8	50
Loring Thomas	14 8	50
Turner Hill Farm	31 8	50

\$2964 50

Stable

William G. Horton, grain	\$224	69
Geo. B. Brown, grain	203	40
John A. Brown, hay	125	54
D. S. Perley, hay	109	95
Walter F. Gould, hay	105	03
William Bizeski, shoeing	168	30
B. B. Ward, supplies	12	00
Water Dept., water	87	67
A. I. Savory, supplies	5	70
B. J. Conley, supplies		50
H. D. Lambert, M. D. V., services	12	00

\$1054 78

Miscellaneous

Century Sign, Co., signs Water Dept., fountains	\$363 60 70 00
	\$433 60
Total expenditures	\$27532 73
Unexpended balance	3 38

Appropriation	\$26978	00		
Appropriation unpaid 1924 bills	558	11		
			\$27536	11
Highway Department Receipts for	1925:			
Use of road roller	\$80	00		
Telephone refunds	21	96		
Sale of gasoline	16	64		
			\$118	60

LINEBROOK ROAD CONSTRUCTION

Labor and Teams

Frank Scahill	\$366	00
Harry Wilkinson	285	00
Wm. E. Reilly	267	00
Guy Wells	241	00
Louis Kelley	241	00
Edmund Kelley	125	50
Harry Burke	192	00
Geo. H. Low	172	00
John Couillard	180	00
W. O. Conant	545	00
D. S. Perley	502	00
Albert M. Sheppard	217	01
Floyd Bruce	303	99
Libie J. Wood	431	00
Allen Pingree	17	00
Chester Spencer	177	00
W. L. Phillips	413	00
Stephen Woodman	28	00
Elias Comeau	173	50
Roger A. Heard	275	
Clement Gallant	103	
Albert Grenier	164	

Fred Manzer		64 50
Wilfred Saulnier		192 00
Benj. Jedrey		133 00
Walter Stone		125 50
Frazier Kelley		137 50
Alex MacInnis		138 00
Arthur Bampton		36 00
Newman Saunders		134 13
Matthew Daigle		138 00
Thomas Smith		127 00
Arthur McIntire		145 00
Ralph Campbell		53 00
Harry Italien		92 25
Arthur Gwinn		46 25
H. Pelletier		59 50
Fred D. Harris		249 00
Wm. Mehaffey		97 00
Andrew Suposki		12 00
Frank Campbell		76 50
John Misant		8 00
J. McGlew		50 00
Eliot Lord		20 00
Percy Poor		16 00
John Gilman		
J. A. Huckins		13 50
o. A. Huckins	•	267 00

\$7850 63

Gravel

Geo. H. Low	\$360	76
J. Daley	317	7 5
D. S. Perley	16	50

Other Expenses

Chas. L. Lovell, fuel John W. Goodhue Corp., supplies The Berger Mfg. Co. culverts George Hayes, supplies Ciolek Hardware Co., supplies Waldo Bros. & Bond Co., supplies Manzer & Damon, carpentry Canney Lumber Co., lumber Joseph A. King, repairs John A. Singer, drilling The Barber Asphalt Co., supplies A. J. Barton & Son, labor J. A. Huckins, services	\$90 123 340 9 17 38 14 53 22 120 36 16 321	68 68 96 19 50 72 58 10 05 09 80		:
!			1205	80
Total expenditures			\$9751	44
Unexpended balance			1314	57
• ,			\$11066	01
Appropriation	\$3150	00		
Transfer from Overlay Reserve	850			
Reimbursement—Comm. of Massachusetts				
Reimbursement—County of Essex	3533	01		
			\$11066	01

CAUSEWAY

Lathrop Bros., labor and teams	\$349 10
Harry Miller, labor	24 00
Edmund Kelley, labor	24 00
Michael Ryan, teams	24 00
F. E. Wood, teams	36 75
Samuel J. Goodhue, labor	9 25

Phillip Bernard, labor	12 00		
George Day, labor	12 00		
Total expenditures		\$491	10
Unexpended balance		54	25
		\$545	35
Appropriation	\$500 00		
Balance from 1924	45 35		
		1-1-	0-
		\$545	35

TOWN HILL ROAD

Harry Wilkinson, labor		\$26	50		
Guy Wells, labor		18	50		
Arthur McIntire, labor		24	00		
Louis Kelley, labor		16	50		
Wm. E. Reilly, labor		12	00		
Wilfred Saulnier, labor		20	00		
Elias Comeau, labor		10	00		•
A. M. Sheppard, labor		9	33		
Canney Lumber Co., lumber		2	80		
John W. Goodhue Corp., supplies		315	53		
A. J. Barton & Son, labor		14	00		
T. A. Moynihan, pipe		58	90		
	_				
Total expenditures				\$528	06
Unexpended balance				678	49
			-		
				\$1206	55
Balance from 1924				1206	55

SIDEWALKS

Manzer & Damon, labor and material	\$1180 00
Total expenditures Unexpended balance	\$1180 00 820 00
Appropriation	\$2000 00 \$2000 00

CHARITIES

Out Poor Department

Clarence M. Leet, salary	\$155	82
Walter F. Gould, salary	135	44
F. E. Wood, salary	137	06
Walter F. Gould, agent	83	33
F. E. Wood, agent	149	99
Art Metal Construction Co., file	20	30
D. A. Grady, auto hire	4	00
Salem Evening News, advertising	1	30
E. C. Brooks, advertising	1	30
Chas. S. Garrett, supplies	1	50
F. E. Wood, car fares and expense	23	90

\$713 94

Cash Allowances

Sundry persons	\$3201 50	
	\$320	1 50

Rent

Irving Brown	\$108	00
Arthur D. Kinsman	117 (00
Walter F. Gould	32 (00

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\$536 58

Groceries and Provisions

E. C. Lord		\$140	80
The Great A & P Tea Co.		118	70
Arthur G. Pechilis		235	00
E. E. Gray Co.		10	00
C. G. Genakos	*	21	40
Quality Cash Market	1	18	00
D. L. Willcomb		30	00
M. M. Wiezbicki		15	00
John T. Connor Co.		5	00

\$593 90

Fuel

Chas. L. Lovell	\$22	65
Lathrop Bros.	16	00
F. E. Wood	59	75
L. J. Wood, labor	21	7 5
J. W. Horton, labor	4	20
Frank Babcock "	1	00
George Tibbetts, trucking	16	50

Board and Care

Doard and Care				
Lizzie B. Doucette	\$204	00		
Mamie E. Kneeland		50		
Eunice Fleet	130	24		
Harry Menounos	32	00		
Oscar Pickard	30	00		
-				
			\$487	74
Medicine and Medical Atte	ndance			
B. B. Mansfield, M. D.	\$250	00		
Geo. E. MacArthur, M. D.	•	00		
F. L. Collins, M. D.	34	00		
F. W. Kyes, D. D. S.	5	00		
Sullivan's Drug Store	6	80		
A. I. Savory	59	60		
B. J. Conley	2	85		
- -		_	\$451	25
Burials		•		
Ralph K. Whittier	\$101	50		
E. J. M. Scahill	φ101 65			
L. G. M. Scann				
,			\$166	50
State Institutions				
Comm. of Mass., Dept. of Public Welfare	\$617	00		
Comm. of Mass., Div. Child Guardianship				
			\$1190	42

Other Cities and Towns

City	of	Beverly	\$222	75
City	of	Chelsea	239	56

City of Lowell	415	20	19	
City of Newburyport	264	42		
City of Lynn .	190	00		
City of Salem	97	79		
City of Peabody	35	00		
			\$1476	72
Mothers' Aid				
Local cases	\$686	00	,	
City of Beverly	778			
City of Chelsea	523			
			\$1987	36
Other Expenses				
Christos Gianakas, clothing	\$23	90		
Garrett Bros., Inc., clothing	1	15		
Arthur C. Damon, supplies	10	25		
Geo. H. Sotiropoulos, repairing shoes	6	30		
C. S. Tyler, supplies	4	10		
W. B. Richards, stove	10	00		
			<i>\</i> 55	70
Total expenditures		-	\$10991	46
Unexpended balance			•	32
7.1		-		
,			\$11040	78
Appropriation	\$7000	00		
Appropriation unpaid 1924 bills	940			
Transfer from Overlay Reserve	800			
Transfer from Excess and Deficiency	2300	00		
			411040	70
			\$11040	18

Poor Department Receipts for 1925:		
Reimbursements from individuals	\$4	00
Reimbursement from other cities and towns	96	00
Reimbursement from Comm. of Mass.	240	00

\$340 00

TOWN FARM

Salaries and Wages

B. M. Hart, Superintendent		\$325	00		
Harold Noreen, Superintendent		297	50		
Mabel Hart, Matron		227	50		
Carrie Noreen, Matron		267	50		
Carl H. Nordstrum, labor		27	00		
Peter Donnelly, labor	1	75	00		
Joseph A. Pratt, labor		4	98		
Jessie Comeau, labor		9	00		
				\$1233	48

Groceries and Provisions

The Great A. & P. Tea Co.	\$132	66
D. L. Willcomb	81	49
Ipswich Meat Market	71	06
Marcorelle Bros.	265	97
Quality Cash Market	70	10
O'Keeffe Inc.	60	92
E. E. Gray Co.	98	92
Titcomb & Co.	27	35
John T. Connor Co.	46	35
K. H. Clapp	31	52
W. M. Atkinson	66	68

Ipswich Baking Co.	70 02	
Walter F. Poole	123 59	
Tougas & Tougas	216 97	
T. R. Lord	90	
		\$1364 50
Dry Goods and Cloth	ing	
C. S. Tyler	\$70 97	
Garrett Bros., Inc.	47 93	
Newman's Department Store	17 05	
United Shoe Repairing Co.	6 00	
Child Shot Repairing Co.		\$141 95
		ΨΙΙΙ Ο
Fuel		
Fuel		
	4150 50	
Chas. L. Lovell	\$152 59	
Lathrop Bros.	47 69	
F. E. Wood	129 00	
Joseph Stinson	21 00	4050 00
		\$350 28
Equipment and Repa	irs	
John W. Goodhue Corp., supplies	\$64 71	
Joseph A. King, repairs	49 72	
Canney Lumber Co., lumber	18 42	
Arthur C. Damon, supplies	22 36	
Standard Oil Co. of N. Y., supplies	65 50	
C. F. Chapman, supplies	88 09	
F. E. Wood, wagon	95 00	
R. L. Purinton, plumbing	41 23	
L. J. Wood, labor	24 50	
Howard Blake & Son, supplies	4 16	
Geo. B. Brown, spreader	170 00	
James J. H. Gregory & Son, seeds	25 41	

Norwood's Mill, grinding corn	1	10		
Newman's Dept. Store, supplies	2	14		
B. B. Ward, supplies	19	00		
Est. P. A. Dodge, supplies	38	00		
_			\$729	34
Hay and Grain				
William G. Horton	\$369	50		
Geo. B. Brown	291	84		
Est. N. S. Kimball	52	00		
			\$713	34
Other Expenses				
A. I. Savory, supplies	\$65	99		
B. J. Conley, supplies	2	35		
Wm. Bizeski, shoeing	71	25		
F. C. Blakely, V. M. D., services	10	00		
N. Cimon, laundry	97	02		
Ipswich Family Laundry, laundry	22	45		
Harold Noreen, cash paid out	6	66		
Geo. F. Gwinn, services	5	00		
Sullivan's Drug Store, supplies	11	25		
H. W. Phillips, supplies	12	55		
Geo. A. Schofield & Son, printing	5	80		
Henry S. Spaulding, surveying	14	00		
The Barker Agency, insurance	24	20		
F. R. Hull, printing	3	00		
Comm'r. Public Safety, inspection	2	00		
F. E. Wood, transportation	12	00		
-			\$365	52
Total expenditures			\$4898	41
Unexpended balance			325	
		-	\$5224	00

Appropriation	\$4600 00		
Appropriation unpaid 1924 bills	299 00		
Balance from 1924	325 00		
		\$5224 0	0

INVENTORY, STOCK, TOOLS, ETC., AT TOWN FARM

	Jan.	1, 192	26	Jar	n. 1, 19	925				
	No.	Val	ue	No.	Val	lue	Ga	in	Lo	ss
Cows Bull Heifers Horses Calf	11 1 2 3	\$600 50 30 160	00 00 00 00	13 1 1 3 1	\$600 50 30 225 2	00			\$65 2	00
Fowl Carts & Wagons Manure spreader	45 5 1	67 350 1 53	50 00 00	5 7 5	114 315		\$35 153	00 00	46	50
Mowing machines Plows Cultivators	1 2 3	58 25 15	00 00 00	$\begin{array}{c} 1 \\ 2 \\ 3 \end{array}$	65 25 15	00			7	
Horse hoe Horse hay fork Harrows Sleds Wood, cords Coal, tons	1 2 2 10	$ \begin{array}{r} 6 \\ 38 \\ 20 \\ 16 \\ 120 \\ 10 \end{array} $	00 00 00 00 00	1 1 3 2 7	10 40 30 16 75	00	45 10		$\begin{array}{c} 4\\2\\10\end{array}$	00 00 00
Grcceries & provision Dairy utensils Furniture & bedding Ranges & fixtures Heating plant Tedder		60 25 270 108 1350 31	00 00 00 00 00 50	1	50 35 300 120 1500 35	00 00 00 00		00	10 30 12 150 3	00 00 00 00 00 50
Tools Blocks & ropes Ice chest		20 25	00		25 20 5	00	5	00	5 5	00
Harnesses & blanket Potato digger Wheelbarrows Pung	1 2 1	50 3 5 15	00 00 00 00	1 2 1	55 5 5 15	00 00 00			5 2	00
Seed sowers Wood saw Hogs Horse hay rake	1 1 1	22 30 22	50 00 50	2 1 2 1	5 25 50 25	$\begin{array}{c} 00 \\ 00 \end{array}$			$\begin{array}{c} 5\\2\\20\\2\end{array}$	00 50 00 50
Pump jack Oil tank Water tank Drag	1 1 1 1	11 4 81 5	00 50 00 00	1 1 1 1	12 5 90 5	00			9	00 50 00
Engine Scales Shoats Geese Ducks	2 1 4 3 2	63 22 24 15	00 50 00 00 00	1	70 25	00		00 00 00	7 2	00 50
D WORKS	<i>L</i>	\$3986			\$4094	00			\$409	00

INVENTORY, PRODUCE, ETC., AT TOWN FARM

	Jan.	1, 192	26	J	an	. 1, 19	25				
	No.	Val	ue	N	0.	Val	ue	Ga	in	Lo	SS
Onions, bushels	8	\$12	25		C	\$9		\$3	25	ው ሮ	0.0
Carrots, bushels	10	25	00		6	0	00	25	00	\$6	00
Parsnips, bushels Corn, bushels	10	20	00	Δ	5	35	00	20	00	35	00
Beans, bushels	9	50	00		5	18		32	00	00	00
Potatoes, bushels	30		00		0	45			00		
Roots, bushels					.0		50			7	50
English hay, tons	35	875	00	2	0.	500	00	375	00		
Mulch, tons	2		0.0		2	20	00				
Salt pork, lbs.	50		50	2	0	2	00		50		
Fresh pork, lbs.	100		00						00		
Lard, lbs.	30		20						20		
Turnips, bushels	12		00						00		
Beets, bushels	6	12	00		_	4 =	00	12	00	4 ==	0.0
Apples, bbls.	000	-	0.0		5	15	00	-	00	15	00
Cabbages, lbs.	220	_	00					_	00		
Hams, bacon, etc. Disinfectant	56		00			G	00	14	00	2	00
Disinfectant			00				00			3	00
		\$1167	95			\$663	50	\$570	95	\$66	50
Inventory stock, to	ols, etc.							301		409	
		фг1 F0				@ 40C0		#0 <i>7</i> 1	0.5	P 477	F.O.
		\$5153				\$4757	50			\$475	90
		4757	- 					475			
Net Gain		\$396	45					\$396	45		

SUMMARY OF INCOME AND EXPENDITURES AT THE TOWN FARM FOR YEARS 1921—1925

Expended	1921 \$4291 79	1922 \$4636 66	1923 \$4456 63	1924 \$4448 68	1925 \$4898 41	
Income.	2321 05	2277 93	2166 07	2272 80	2676 45	
Net expense	1970 74	\$2358 73	\$2290 56	\$2175 88	\$2221 96	

Number of inmates at Farm, January 1, 1926	6
Average number of inmates during 1925	6
Total number registered in 1925	7
Amount of income for 1925	\$2676 45
Average cost per week for each inmate	7 12

SOLDIERS' BENEFITS

State Aid

Sundry persons, cash	\$606 00
Total expenditures Unexpended balance	\$606 00 44 00
Appropriation	\$650 00 \$650 00

MILITARY AID

Sundry persons, eash	\$420 00	
Total expenditures		\$420 00
Appropriation	\$300 00	
Transfer from Reserve Fund	120 00	
		\$420 00

SOLDIERS' RELIEF

Sundry persons, cash	\$1439	50
Lathrop Bros., fuel	9	40
W. O. Conant, fuel	60	00
Tougas & Tougas, groceries	336	00
John A. Brown, rent	192	00
Geo. E. Bailey, M. D., services	79	75

Geo. E. MacArthur, M.D., services Sullivan's Drug Store, supplies Eben B. Moulton, use of auto City of Salem, aid	39 00 2 10 11 50 59 36	
City of Lynn, aid	150 00	
Total expenditures Unexpended balance		\$2378 61 45 14
Appropriation Appropriation unpaid 1924 bills	\$2200 00 223 75	\$2423 75
Tappa opinion disputa 1021 oni		\$2423 75

RECREATION

PARKS

Frank McInnis, labor	\$201	63		
Fred Robichau, labor	99	75		
Herbert F. Goodhue, labor	22	50		
Francis C. Wade, labor	2	50		
Edward Martel, labor	24	00		
Alfred E. Wade, labor	12	38		
S. C. Gordon & Son, plants	23	21		
Joseph Breck & Sons, plants & supplie	s 126	45		
A. J. Barton & Son, repairs	4	20		
Water Dept., water	6	00		
C. F. Chapman, supplies	86	00		
A. I. Savory, supplies		75		
John W. Goodhue Corp., supplies	3	00		
R. W. Davis, supplies		75		
B. H. Davis, supplies	2	00		
Howard Blake & Son, supplies	1	15		
Lawrence Peatfield, express	1	00		
Standard Oil Co. of N. Y., supplies	7	70		
Total expenditures			\$624	97
Unexpended balance				03
		-	\$625	00
Appropriation	\$575	00		
Transfer from Reserve Fund	50	00		
			\$625	00

PLAYGROUNDS

Www. T. Claste labor	¢16 00	
Wm. E. Scott, labor	\$16 00	
Henry Somers, labor	6 00	
Dennison C. Wallace, labor	10 00	
C. J. Dupray, labor	$19 \ 25$	
Frank McInnis, labor	5 00	
F. L. Burke & Son, teams	20 00	
Ernest J. Beaulieu, labor	6 25	
C. F. Chapman, equipment	162 31	
A. J. Brennan, supplies	16 62	
Marcorelle Bros., supplies	90	
Parent Teachers' Asso., supervisor	100 00	
-		
Total expenditures		\$362 33
Unexpended balance		337 67
	_	
		\$700 00
Appropriation		\$700 00

CEMETERIES

Howard Blake, labor	\$716 0	0
Clarence Comeau, labor	525 0	0
William L. Stone, labor	242 0	0
Walter L. Stone, labor	49 0	0
O. M. Hills, labor	30 0	0
Frank E. Howe, labor	25 0	0
William E. Grant, labor	18 5	0
Samuel O. Chouinard, labor	18 0	0
William H. Goditt, labor	15 0	0
William W. Ledford, labor	5 0	0
Charles Jewett, labor	4 0	0
A. J. Barton & Son, labor	11 8	3
G. O. McIntire, labor	12 0	0
William H. Ready, labor,	4 0	0
L. A. Lord, labor	203 5	0
James Day, team	16 0	0
L. A. Lord, team	15 2	5
Water Dept., water	19 7	5
R. L. Purinton, supplies	7	8
S. C. Gordon & Son, plants	59 1	6
E. Cressey & Son, plants	6 5	0
Howard Blake & Son, equipment	62 1	0
Total expenditures		\$2058 37
Unexpended balance	,	8 38
.=		

Appropriation Appropriation unpaid 1924 bills Transfer from Reserve Fund	\$2000 00 27 50 39 25	\$2066 75
Perpetual Care		
Howard Blake, labor	\$258 50	
L. A. Lord, labor	247 00	
Clarence Comeau, labor	134 00	
O. M. Hills, labor	12 00	
Carrie R. Brown, flowers	3 00	
Total expenditures		\$ 654 50
Transferred from Cemetery Trust Fund	ls	\$ 654 50

UNCLASSIFIED

MEMORIAL BUILDING

Charles E. Brockelbank, janitor	\$1300	00		
American Ex. Co., express		58		
C. F. Chapman, supplies	18	30		
John W. Goodhue Corp., supplies	4	74		
Smith & Russell, frame	1	00		
N. J. Bolles, supplies	1	41		
Water Dept., water	16	20		
Electric Light Dept., light	131	82		
Geo. A. Schofield, Agt., insurance	135	00		
South Side Cash Store, supplies	11	00		
Egyptian Spray Co., supplies	11	25		
Comm. of Massachusetts, supplies	40	00		
B. H. Davis, supplies	2	10		
Ipswich Gas Light Co., gas	14	85		
B. J. Conley, supplies	10	50		
Lathrop Bros., fuel	306	88		
Total expenditures			\$2005	63
			φ2000	00
Unexpended balance	-		6	62
			\$2012	25
Appropriation	\$2000	00		
Appropriation unpaid 1924 bills	12	25		
			\$2012	25

Receipts for the year have been	as foll	ows	:	
Ipswich Post No. 80, A. L., rent	\$1080			
Legion Auxiliary, rent	120			
• •	480			
W. R. C., rent				
D. A. R., rent		50		
Comm. of Massachusetts, refund	25	00		
-			\$1712	50
LITTLE NECK FIRE EXTIN	GUISH	ER		
Foamite-Childs Corp., equipment	\$ 425	00		
John W. Goodhue Corp., supplies	1	52		
The Cornelius Callahan Co., supplies		17		
Badger Fire Extinguisher Co., supplies	16			
Dadger Fire Extinguisher Co., supplies	10	10		
Total expenditures			\$ 448	42
Unexpended balance			•	58
Chexpended balance			1	30
			ф 150	
A			\$ 450	
Appropriation			\$450	00
TRUCK EQUIPMENT	ľ			
The Autoean Color & Convice Co. High				
The Autocar Sales & Service Co., Highway truck	\$3325	00		
Ipswich Motor Co., Inc., Highway truck	•			
Ipswich Motor Co., Inc., Police car	353			
pswich motor co., file., rouge car	999	00		
Total expenditures			\$4000	00
Appropriation			\$4000	
Tippropriation			φτυυυ	00
FLOAT				
J. E. Norman, carpentry	\$ 200	00		
Total expenditures	Ψ 200		\$ 200	00
			•	
Appropriation			\$ 200	00

NEW CHASSIS—HOSE 2

The White Co., chassis	\$4095 00	
Total expenditures		\$4095 00
Unexpended balance		5 00
		\$4100 00
Appropriation		\$4100 00
CABLE HOSPITA	ւ	
Cable Hospital	\$1500 00	
Total expenditures		\$1500 00
Appropriation		\$1500 00
TOWN SCALES		
Manzer & Damon, repairs	\$ 38 25	
Total expenditures		\$ 38 25
Balance from 1924		\$ 28 25
SHELL FISH		
Henry A. Churchill, Commissioner	\$ 69 00	
Farley C. Lord, Commissioner	65 50	
George W. Brown, Commissioner	65 50	
Total expenditures		\$ 200 00
Appropriation		\$ 200 00

ESSEX SANATORIUM

County of Essex	\$1744 47		
Total expenditures Appropriation	-	\$1744 \$1744	
MEMORIAL DAY			
Gen. James Appleton Post 128, G. A. R.	\$ 300 00		
Total expenditures		\$ 300	00
PLANS			
J. E. Norman, cabinet Total expenditures Appropriation	\$ 200 00	\$ 200 \$ 200	
BAND CONCERTS			
Ipswich Mills Band King Arthur Band	\$ 100 00 100 00		
Total expenditures Appropriation		\$ 200 \$ 200	

Appropriation and Payments of Departments for the Municipal Year 1925

		Refunds and			
Department	Appro.	Transfers	Total	Expended	Balance
Selectmen	\$3050 00		\$3050 00	\$2654 34	\$ 395 66
Nuditing & Ace'ting 1937	g 1937 00		1937 00	1930 08	36 9
Treasurer & Collector 4300	or 4300 00		4300 00	4167 03	132 97
Assessors	2553 00	\$ 80 94	2633 94	2633 90	04
Law	05 ع	35 00	735 00	692 29	42 71
Town Clerk	1454 00		1470 50	1399 25	71 25
Election & Regist'n	480 00	211 40	691 40	690 30	1 10
Town Hall	3400 00		3703 58	3679 43	24 15
Poliee	8000 00		8654 98	8654 61	37
Fire	11185 00		11185 00	10994 94	190 06
Forest Warden	100 00		100 00	65 00	35 00
Weights & Measure	ss 375 00		375 00	88 098	14 15
Tree Warden	1000 00		1005 25	1005 21	04
Moth	3200 00	2128 00	5328 00	5326 46	1 54
Health	4500 00	1406 70	5906 70	5876 86	29 84
Highways	26978 00	558 11	27536 11	27532 73	3 38
Linebrook Road	4000 00	7066 01	11066 01	9751 44	1314 57
Causeway	200 00	45 35	545 35	491 10	54 25

12000 00

12000 00

12000 00

Maturing Debt

	678 49		49 32			. 45 14	1912 71	45525 35	03	337 67		6 62	17416 94	5101 53	8 38	460 51
										362 33					2058 37	
										200 00						
		299 00	4040 78		120 00	223 75	2106 18		20 00					23232 95		
2000 00						2200 00			575 00	00 002	200 00	2000 00	11014 00		2000 00	
Sidewalks	Town Hill Road	Town Farm	Out Poor	State Aid	Military Aid	Soldiers' Relief	Education	Col. Shatswell Sch'l	Parks	Playgrounds	Shell Fish	Memorial Building	Electric Light	Water	Cemeteries	Interest

TRUST FUNDS

PERPETUAL CARE—CEMETERY FUNDS

	Amount			Balance
	Jan. 1925	Income	Expense	Jan. 1926
Cogswell	\$506 81	\$20 27	\$ 3 00	\$524 08
Andrews	327 54	13 10	5 00	335-64
Giddings	179 29	7 17		186 46
Potter	137 36	5 49	4 00	138 85
Kinsman	75 11	3 00	2 00	76 11
Blood	69 23	2 77	$2 \ 00$	70 00
Staniford	151 11	6 04	1 50	155 65
Trow	525 10	21 00	5 00	541 10
Dawson	175 74	7 03	2 00	180 77
Buck	58 18	2 33	2 00	58 51
A. Kinsman	60 69	2 43	2 00	61 12
Varrell	471 81	18 87	7 00	483 68
E. Kimball	225 62	9 02	4 00	230 64
Willcomb	88 69	3 56	2 00	90 25
D. Clark	162 70	6 51	2 00	167 21
Rog. & Johnson	111 53	4 46	7 00	108 99
H. L. Kimball	179 20	7 17	2 00	184 37
G. Kinsman	168 98	6 76	2 00	173 74
M. Lakeman	80 34	3 21	4 00	79 55
Caldwell	139 75	5 59	2 00	143 34
Pingree	120 67	4 83	2 00	123 50
Young	26 10	1 04	1 00	26 14
Coburn	386 78	15 47	5 00	397 25
M. Haskell	59 47	2 38	5 00	56 85

	Amount			Balance
	Jan. 1925	Income	Expense	Jan. 1926
Hovey	151 44	6 06	2 00	155 50
Plouff	. 62 34	2 49	2 00	62 83
Farley	182 55	7 30	2 00	187 85
J. Lamson	80 45	3 22	2 00	81 67
J. Spiller	61 61	2 46	$\frac{2}{2} \frac{00}{00}$	62 07
Locust Grove	52 61	2 10		54 71
M. E. Peatfield	137 39	5 50	2 00	140 89
L. F. Spiller	68 25	2 73	2 00	68 98
J. & L. H. Lord	180 55	7 22	2 00	185 77
E. Caldwell	129 82	5 19	4 00	131 01
M. E. Barber	79 20	3 17		82 37
S. E. Durgin	123 64	4 95	2 00	126 59
J. Kinsman	135 27	5 41	3 50	137 18
C. W. Giddins	158 61	6 34	3 00	161 95
J. A. Brown	137 49	5 50	3 00	139 99
Millett & Kimbal	1 225 31	9 01	7 00	227 32
Samuel Blake	157 21	6 29	2 00	161 50
W. G. Brown	161 43	6 46	3 00	164 89
C. Clark	162 18	6 49	2 00	166 67
C. Palmer	127 51	5 10	3 00	129 61
S. Roberts	179 98	7 20	4 00	183 18
E. Spinney	164 17	6 57	2 00	168 74
M. M. Fields	79 16	3 17	1-50	80 83
L. Lord	148 56	5 94	3 00	151 50
Ezra Lord	158 45	6 34	2 00	162 79
L. H. Brown	164 24	6 57	2 00	168 81
P. H. Bray	131 22	5 25	3 00	$133 \ 47$
R. T. Dodge	162 50	6 50	2 00	167 00
H. Russell	121 95	4 88	2 50	$124 \ 33$
Geo. Haskell	399 83	15 99	5 00	410 82
T. C. Howe	158 30	6 34	2 00	$162\ 64$
N. Shatswell	149 18	5 97	4 00	151 15
G. H. Gilmore	7 5 39	3 02	2 00	76 41
Wm. & I. N.				
Stackpole	192 84	7 71	3 00	197 55

	Amour	nt					Balan	ce
	Jan. 19	925	Inco	me	Exp	ense	Jan. 19	926
H. Parsons	70 4	43	2	82	2	00	71	25
H. K. Dodge	157 8	59	6	30	2	00	161	89
H. S. Holmes	107 (09	4	28	3	00	108	37
C. E. Hodgkins	57 8	37	2	29	2	00	57	66
A. F. Brown	91 8	82	3	67			95	49
J. F. Kinsman	146	04	5	84	2	00	149	88
T. Brown	122 3	59	4	90	3	00	124	49
Wm. P & A. Gou	ld 152 (65	6	11	2	00	156	76
L. C. Coburn	350	74	14	03			364	77
W. H. Kinsman	130 8	87	5	23	3	00	133	10
C. Bomar	127	53	5	10	3	00	129	63
E. A. Baley	65	77	2	63	2	00	66	40
John Lane	54	10	2	16	2	00	54	26
H. Parson	72 3	55	2	90	2	00	73	45
E. & T. F. Cogswo	ell 1 06 \$	96	4	28	3	00	108	24
M. E. Peabody	128 8	88	5	16	4	00	130	04
C. N. Cutler	146	66	5	87	2	00	150	53
Wm. & A. Hask	ell 56	16	2	25	2	00	56	41
Willis & Stacey	144 9	24	5	77	2	00	148	01
G. E. Lord	143 '	79	5	75	3	00	146	54
N. Fracer	57 '	77	2	31	2	00	58	08
F. G. Morris	145	48	5	82	4	00	147	30
R. Stone	52	12	2	08	2	00	52	20
E. Howe	124 !	96	5	00	12	00	117	96
C. E. Lord	110	68	4	43	3	00	112	11
R. Gilmore	298	34	11	93	3	00	307	27
J. D. Silley	143	43	5	74	3	00	146	17
J. Griffin	138	67	5	55	3	00	141	22
E. C. Cowles	365 (03	14	60	6	00	373	63
W. F. Tenney	61	39	2	46	2	00	61	85
J. Dudley	121 4	47	4	86	2	00	124	33
J. C. Kimball	443	41	17	74	6	00	455	15
J. F. Caldwell	253	95	10	16	6	00	258	11
R. G. Hayes	57	13	2	29	2	00	57	42
J. Galbraith	102	14	. 4	04	3	50	102	68

Amount Balance Jan. 1925 Income Expense Jan. 1926 T. Holland 135 18 5 41 2 00 138 59 J. Choate 78 42 3 14 3 50 78 06 L. S. Lord 154 62 6 18 4 00 156 80 W. E. Lord 131 51 5 26 3 00 133 77 L. Smith 55 35 2 21 2 00 55 56 S. J. Goodhue 61 43 2 46 4 00 59 89 J. A. Johnson 137 54 5 50 2 00 141 04 Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks
T. Holland 135 18 5 41 2 00 138 59 J. Choate 78 42 3 14 3 50 78 06 L. S. Lord 154 62 6 18 4 00 156 80 W. E. Lord 131 51 5 26 3 00 133 77 L. Smith 55 35 2 21 2 00 55 56 S. J. Goodhue 61 43 2 46 4 00 59 89 J. A. Johnson 137 54 5 50 2 00 141 04 Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00
J. Choate 78 42 3 14 3 50 78 06 L. S. Lord 154 62 6 18 4 00 156 80 W. E. Lord 131 51 5 26 3 00 133 77 L. Smith 55 35 2 21 2 00 55 56 S. J. Goodhue 61 43 2 46 4 00 59 89 J. A. Johnson 137 54 5 50 2 00 141 04 Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00
L. S. Lord 154 62 6 18 4 00 156 80 W. E. Lord 131 51 5 26 3 00 133 77 L. Smith 55 35 2 21 2 00 55 56 S. J. Goodhue 61 43 2 46 4 00 59 89 J. A. Johnson 137 54 5 50 2 00 141 04 Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
W. E. Lord 131 51 5 26 3 00 133 77 L. Smith 55 35 2 21 2 00 55 56 S. J. Goodhue 61 43 2 46 4 00 59 89 J. A. Johnson 137 54 5 50 2 00 141 04 Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 <td< td=""></td<>
L. Smith 55 35 2 21 2 00 55 56 S. J. Goodhue 61 43 2 46 4 00 59 89 J. A. Johnson 137 54 5 50 2 00 141 04 Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
S. J. Goodhue 61 43 2 46 4 00 59 89 J. A. Johnson 137 54 5 50 2 00 141 04 Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00
J. A. Johnson 137 54 5 50 2 00 141 04 Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
Noyes & Damon 115 49 4 62 2 00 118 11 E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
E. N. Damon 115 61 4 62 2 00 118 23 B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
B. Newman 131 91 5 28 3 00 134 19 N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
N. Archer 126 89 5 08 2 00 129 97 A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
A. J. Purington 136 59 5 46 2 00 140 05 S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
S. Seward 134 79 5 39 2 00 138 18 F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
F. P. Weeks 60 77 2 43 3 50 59 70 G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
G. A. Lord 56 46 2 26 3 00 55 72 Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
Wm. Heard 112 58 4 50 3 00 114 08 M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
M. E. Hanson 276 55 11 06 3 00 284 61 C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
C. M. Kimball 144 51 5 78 150 29 M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
M. J. Patterson 121 64 4 87 2 00 124 51 Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
Wm. L. Rust 53 23 2 13 2 00 53 36 E. M. Stone 87 76 3 51 2 00 89 27
E. M. Stone 87 76 3 51 2 00 89 27
I, S & F B Towart 301 56 19 06 6 00 307 69
12. D. 3 EWELL 301 30 12 00 0 00 301 02
John Cook 53 06 2 12 1 50 53 68
J. L. Choate 182 92 7 32 4 00 186 24
S. E. Twombley 115 56 4 62 9 00 111 18
N. S. & E. Kimball 108 78 4 35 4 00 109 13
Gen. J. Appleton 280 34 11 21 10 00 281 55
E. L. Wentworth 55 10 2 20 2 00 55 30
Baker & Dixon 107 02 4 28 2 00 109 30
C. N. Baker 86 86 3 47 2 00 88 33
J. Brocklebank 52 38 2 10 2 00 52 48
W. H. Russell 55 13 2 21 2 00 55 34
W. Low 53 57 2 14 2 00 53 71
Ed. Morrel 53 57 2 14 2 00 53 71
J. Spiller 110 10 4 40 3 00 111 50

Jan. 1925 Income Expense Jan. 1926 Abby Fellows 54 75 2 19 2 00 54 94 N. R. Farley 115 25 4 61 3 00 116 86 E. & El. Farley 59 00 2 36 1 00 60 36 Mrs. C. S. Will-comb 117 37 4 69 3 00 119 06 Perkins & Chapman 195 62 7 82 203 44 C. B. Dobson 55 13 2 21 2 00 55 34 Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64		Amount			Balance
N. R. Farley 115 25 4 61 3 00 116 86 E. & El. Farley 59 00 2 36 1 00 60 36 Mrs. C. S. Will- comb 117 37 4 69 3 00 119 06 Perkins & Chapman 195 62 7 82 203 44 C. B. Dobson 55 13 2 21 2 00 55 34 Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64		Jan. 1925	Income	Expense	Jan. 1926
E. & El. Farley 59 00 2 36 1 00 60 36 Mrs. C. S. Will- comb 117 37 4 69 3 00 119 06 Perkins & Chapman 195 62 7 82 203 44 C. B. Dobson 55 13 2 21 2 00 55 34 Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	Abby Fellows	54 75	2 19	2 00	54 94
Mrs. C. S. Will-comb 117 37 4 69 3 00 119 06 Perkins & Chapman 195 62 7 82 203 44 C. B. Dobson 55 13 2 21 2 00 55 34 Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	N. R. Farley	115 25	4 61	3 00	116 86
comb 117 37 4 69 3 00 119 06 Perkins & Chapman 195 62 7 82 203 44 C. B. Dobson 55 13 2 21 2 00 55 34 Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	E. & El. Farley	59 00	2 36	1 00	60 36
Perkins & Chapman 195 62 7 82 203 44 C. B. Dobson 55 13 2 21 2 00 55 34 Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	Mrs. C. S. Will-				
Chapman 195 62 7 82 203 44 C. B. Dobson 55 13 2 21 2 00 55 34 Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	comb	117 37	4 69	3 00	119 06
C. B. Dobson 55 13 2 21 2 00 55 34 Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	Perkins &				
Mrs. C. D. Weeks 123 01 4 92 3 00 124 93 M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	Chapman	195 62	7 82		203 44
M. E. Roberts 116 94 4 68 4 00 117 62 E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	C. B. Dobson	55 13	2 21	2 00	55 34
E. H. Martin 105 16 4 21 8 00 101 37 J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	Mrs. C. D. Weeks	123 01	4 92	3 00	124 93
J. B. Brown 124 53 4 98 3 00 126 51 J. P. Dodge 58 31 2 33 2 00 58 64	M. E. Roberts	116 94	4 68	4 00	117 62
J. P. Dodge 58 31 2 33 2 00 58 64	E. H. Martin	105 16	4 21	8 00	101 37
	J. B. Brown	124 53	4 98	3 00	126 51
	J. P. Dodge	58 31	2 33	2 00	58 64
Wm. Kimball 79 26 3 17 5 50 76 93	Wm. Kimball	79 26	3 17	5 50	76 93
O. P. Smith 116 70 4 67 - 2 00 119 37	O. P. Smith	116 70	4 67 -	2 00	119 37
David Dow 50 99 2 04 2 00 51 03	David Dow	50 99	2 04	2 00	51 03
E. A. Foss 55 39 2 22 2 00 55 61	E. A. Foss	55 39	2 22	2 00	55 61
Syl. Caldwell 111 43 4 46 3 00 112 89	Syl. Caldwell	111 43	4 46	3 00	112 89
M. J. Staniford 98 65 3 95 3 00 99 60	M. J. Staniford	98 65	3 95	3 00	99 60
F. H. Lord 103 05 4 12 3 00 104 17	F. H. Lord	103 05	4 12	3 00	104 17
M. E. Bowen 51 28 2 05 2 00 51 33	M. E. Bowen	51 28	2 05	2 00	51 33
H. M. Peetfield 114 45 4 58 2 00 117 03	H. M. Peetfield	114 45	4 58	2 00	117 03
H. B. Brown 82 75 3 31 2 00 84 06	H. B. Brown	82 75	3 31	2 00	84 06
Geo. A. Mann 125 11 5 00 20 00 110 11	Geo. A. Mann	125 11	5 00	20 00	110 11
A. H. Bone 53 40 2 14 2 00 53 54	A. H. Bone	53 40	2 14	2 00	53 54
E. K. & M. Brown 107 83 4 31 3 00 109 14	E. K. & M. Brown	107 83	4 31	3 00	109 14
P. T. Farley 118 87 4 75 3 00 120 62	P. T. Farley	118 87	4 75	3 00	120 62
Wm. Duckworth 169 90 6 80 3 00 173 70		169 90	6 80	3 00	173 70
Geo. Spiller 363 76 14 55 4 00 374 31	Geo. Spiller	363 76	14 55	4 00	374 31
F. R. Heirs 106 03 4 24 110 27		106 03	4 24		110 27
E. W. Tyler 113 16 4 53 117 69	E. W. Tyler	113 16	4 53		117 69
E. Baxter 52 82 2 11 2 00 52 93	E. Baxter	52 82	2 11	2 00	52 93
Wm. A. Spiller 54 22 2 17 2 00 54 39	Wm. A. Spiller			2 00	54 39
S. Senior 54 72 2 19 1 50 55 41	-		2 19		55 41
E. M. Carpenter 54 97 2 20 57 17		54 97			57 17

	Amo	unt					Balar	ıce
	Jan. 1		Inco	me	Expe	ense	Jan. 1	926
J. C. Foss	50	34	2	01	2	00	50	35
J. Johnson	52	67	2	11	2	00	52	78
D. McIntire	51	00	2	04	2	00	51	04
M. A. Foster	51	08	2	04	3	00	50	12
M. Mann	80	83	3	23	2	00	82	06
W. Boynton	51	60	2	06	2	00	51	66
J. A. Burnham	81	00	3	24	2	00	82	34
J. E. Gallagher	107	97	4	32	2	00	110	29
A. Buckley	52	50	2	10	2	00	52	60
S. H. Baker	51	88	2	08	2	00	. 51	96
J. F. Wood	100	29	4	01	4	00	100	30
G. Brown	53	77	2	15			55	92
E. L. Smith	110	80	4	43	4	00	111	23
Mrs. J. J. Sullivan	106	55	4	26	3	00	107	81
R. R. Foster	114	64	4	59	16	00	103	23
H. S. Bond	77	64	3	11	3	00	77	7 5
Mrs. E. H. Welch	109	91	4	40	2	00	112	31
W. H. Wentworth	111	31	4	45	2	00	113	76
J. Prescott	77	61	3	10	2	00	78	71
Mrs. N. B. Sims	50	89	2	04	2	00	50	93
Caverly	109	31	4	37	2	00	111	68
A. Collins	52	11	2	08	2	00	52	19
A. Woodbury	52	07	2	08	2	00	- 52	15
E. N. Brown	101	44	4	06	3	00	102	50
L. A. Hunt	108	83	4	35	2	00	111	18
F. Willcomb	110	91	4	44	2	00	113	35
S. M. Harris	102	42	4	10	3	00	103	52
F. H. Caldwell	52	24	2	09	1	50	52	83
S. L. Downey	106	49	4	26	2	00	108	75
J. & M. Galbraith	110	58	4	42			115	00
S. A. Tyler &								
A. W. Dodge	103		4	14	2	00	105	56
T. H. & L. T. Lord	105	50	4	22	3	00	106	72
D. & S. Russell	55	30	2	21			57	51
M. E. Marshall	104	58	4	18	. 2	00	106	76

Jan. 1925 Income Expense Jan. 192 S. M. Guinn 52 24 2 09 1 50 52 8	83 71
	71
D. Lowe 26 64 1 07 1 00 26 7	
R. Jenkins 79 24 3 17 2 00 80 4	11
C. S. Berry 103 34 4 13 2 00 105 4	17
S. F. Canney 106 42 4 26 2 00 108 6	38
M. Harris 103 42 4 14 3 00 104 5	56
D. H. Fellows 104 34 4 17 4 00 104 5	51
C. F. Chapman 105 50 4 22 3 00 106 7	72
T. F. Chapman 52 24 2 09 1 50 52 8	33
Jos. Wait & Sons 531 10 21 24 12 00 540 3	34
Rogers & Jewett 54 20 2 17 56 3	37
M. Wadwell 211 76 8 47 7 00 213 2	23
M. Hibbard 43 04 2 12 2 00 53 1	16
Capt. Jos. Will-	
comb 207 16 8 29 12 00 203 4	45
E. E. Stackpole 104 08 4 16 2 00 106 2	24
G. Kinsman 100 08 4 00 5 00 99 0	08
G. Green 104 08 4 16 2 00 106 2	24
W. A. Mitchell 103 08 4 12 2 00 105 2	20
W. J. Harris &	
E. A. Dodge 106 08 4 24 2 00 108 3	32
S. Simons 51 00 2 04 2 00 51 0	04
S. Lakeman 102 00 4 08 6 00 100 0	08
Wm. White 51 00 2 04 2 00 51 0	04
L. Wait 153 00 6 12 2 00 157 1	12
E. W. Jewett 102 00 4 08 2 00 104 0	08
B. F. Foster 102 00 4 08 2 00 104 0	08
W. W. Hawkes 102 00 4 08 3 00 103 0	08
G. A. Barker 102 00 4 08 3 00 103 0	08
E. Brockelbank 50 00 2 00 2 00 50 0	00
S. S. Nourse 100 00 4 00 2 00 102 0	00
D. S. Russell 100 00 4 00 2 00 102 0	00
H. Lakeman 50 00 2 00 2 00 50 0	00
H. Sayward 50 00 2 00 2 00 50 0	00
Saunders & Willett 100 00 4 00 2 00 102 0	00

	Amount Jan. 1925	Income	Expense	Balance Jan. 1926
			DAPCIISC	
D. F. Pinder	$50 \ 00$	2 00		52 00
J. Chalmers	100 00	4 00	4 00	100 00
	\$28159 44			

NEW FUNDS—1925

	Amount			Balance
	Jan. 1925	Income	Expense	Jan. 1926
John W. Goodhue	e \$100 00	2 00		102 00
H. K. Damon &				
R. W. Bolles	100 00	2 00		102 00
Smith E. Hayes	50 00	1 00		51 00
Ephraim Grant	50 00	1 00		51 00
M. E. Fleming &			•	
W. M. Millard	50 00	1 00		51 00
Lord & Bowie	75 00	1 50		76 50
Estes	50 00	1 00		51 00
Gray & Gracey	100 00	2 00	,	102 00
Abraham				
Lummus	100 00	2 00		102 00
Harry Crossley	50 00	1 00		51 00
James E. Milnes	50 00	1 00		51 00
Arthur Russell	100 00	2 00		102 00
W. W. Critchley	50 00	1 00		51 00
Cora A. Smith	50 00	1 00		51 00
_				
	\$29134 44	\$1145 80	\$654 50	\$29625 74
Income undivide	d			45 08
				\$29670 82

RECEIPTS

Amount of Funds, January, 1925 New Funds \$ 975 00 Income 1153 16	\$28197	16				
	2128	16				
	\$30325	32				
EXPENDITURES						
Paid for care of lots	654	50				
	\$29670	82				
INVESTMENT ACCOUNT						
Town of Ipswich, Electric Light 4s \$2000 00 Town of Ipswich, Water 7500 00 Water Front Improvement Loan 4s 300 00 Liberty Bonds 8650 00 Ipswich Memorial Building Bonds 2000 00 Ipswich Jail Bonds 1000 00 Town of Ipswich, Dept. Equipment Ln. 3000 00 Town of Ipswich, Highway Loan 2000 00 Ipswich Savings Bank 3220 82	\$29670	82				
INCOME ACCOUNT						
Balance undivided Jan. 1925 Memorial Building Bonds \$100 00 Water Front Improvement 24 00 County Jail Bonds 45 00 Town Hill Road Bonds 70 83 Town of Ipswich, Electric Light Loan 80 00 Town of Ipswich, Water 300 00	\$37	72				

Liberty Bends	367 62	
City of Fitchburg, School Loan	70 00	
Ipswich Savings Bank	95 71	
•		1153 16
		\$1190 88

MRS. WILLIAM G. BROWN FUND

Town of Ipswich, in trust, the income to be used under the direction of the Selectmen, by the Agent of the Society for the prevention of Cruelty to Animals.

Income	46 91
Deposited in Ipswich Savings I	Bank, Jan. 1925 \$1139 61

JOHN C. KIMBALL FUND

Town of Ipswich, under the will of John C. Kimball, the income to be used for the purchase of books for the Ipswich Public Library.

Balance, Jan. 1925	\$510 00	
Income	21 45	
		\$531 45
June 3, 1925, paid to F.	A. Kimball, Treas.	20 20
, , ,		
Deposited in Ipswich Sav	ings Bank, Jan. 1925	\$511 25

TREASURER'S DEPARTMENT

RECEIPTS AND EXPENDITURES

Receipts

Balance, December 31, 1924	\$35748 64
Taxes 1922	88 50
Taxes 1923 4	410 95
Taxes 1924 27	969 24
Taxes 1925 173	684 27
	206152 96
Moth 1923	\$7 60
Moth 1924	350 85
Moth 1925	732 55
-	2091 00

Estimated Revenue Receipts:

Commonwealth of Massachusetts:

Income Tax 1925	22772 25
Income Tax 1924	472 00
Income Tax 1923	295 00
Income Tax 1922	59 00
Corporation Tax—Business, 1925	15181 26
Corporation Tax—Public Service, 1925	1081 74
Corporation Tax—Public Service, 1924	919 52
National Bank Tax	1627 95
Soldiers' Exemption	60 81

Licenses:		
Liquor	1 00	
Junk 1	40 00	
Amusement 1	22 00	
All other	81 50	
		544 50
Third District Court, Criminal Fines		2304 15
County of Essex, dog licenses		394 60
Collector's Department, Costs		50 25
Town Clerk Receipts		15 68
Rent of Town Hall		543 00
Telephone Refunds		5 60
Police Department Receipts		16 77
Fire Department Receipts		70 00
Weights and Measures Fees		104 11
Moth Department Receipts		20 07
Health Department:		
Comm. of Mass., Subsidy 1	49 29	
Comm. of Mass. Reimbursement 1	06 60	
City of Newburyport, reimbursement 3	07 86	
		563 75
Highway Department Receipts		118 60
Town Farm Receipts		2676 45
Poor Department:		
Comm. of Mass. Reimbursement 1	00 00	
Other Cities and Towns Reimb.	96 00	
Miscellaneous	4 00	
<u>-</u>		200 00
Military Aid Reimbursement		75 00
Soldiers' Relief Reimbursement	•	4 00
Education:		
• /	82 50)
Comm. of Mass., Vocational		
3	09 00	
Telephone Refunds	51 04	

Sale of Books, Papers, etc.	15 03		
-		3957	57
Memorial Building Receipts		1712	50
County Jail Property Receipts		166	00
Memorial Day Refund		24	34
Rent of House, High Street		24	00
Rent of Hose 2 Bldg.		20	00
Town Scales Fees		37	90
Sale of Cemetery Lots and Graves		813	00
Interest on Taxes		1817	09
Interest on Deposits		1604	36
Premiums on Loans		13	00
Interest Refund		86	95
Director of Accounts Refund		2	00
19			
Total Estimated Receipts:		60454	77
Department Bills:			
Comm. of Mass., Poor Bills	140 00		
Telephone Bill	8 26		
-		148	26
Name of Many State Aid		810	00
Comm. of Mass., State Aid			
Comm of Maga Military Aid			
Comm. of Mass., Military Aid		90	00
Electric Light Dept., Light, Power, etc.		90 54922	00 97
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies		90 54922 22228	00 97 49
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans		90 54922 22228 150000	00 97 49 00
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans Essex Sanatorium Loan		90 54922 22228 150000 30000	00 97 49 00 00
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans Essex Sanatorium Loan New Chassis, Hose 2 Loan		90 54922 22228 150000 30000 30000	00 97 49 00 00
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans Essex Sanatorium Loan New Chassis, Hose 2 Loan Col. Shatswell School Loan		90 54922 22228 150000 30000 3000 83000	00 97 49 00 00 00
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans Essex Sanatorium Loan New Chassis, Hose 2 Loan Col. Shatswell School Loan Emergency Coal Loan		90 54922 22228 150000 30000 3000 83000 1000	00 97 49 00 00 00 00
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans Essex Sanatorium Loan New Chassis, Hose 2 Loan Col. Shatswell School Loan Emergency Coal Loan Linebrook Road Loan		90 54922 22228 150000 30000 3000 83000 1000 2150	00 97 49 00 00 00 00 00
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans Essex Sanatorium Loan New Chassis, Hose 2 Loan Col. Shatswell School Loan Emergency Coal Loan Linebrook Road Loan Premium on Loans		90 54922 22228 150000 30000 3000 83000 1000 2150 1054	00 97 49 00 00 00 00 00 10
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans Essex Sanatorium Loan New Chassis, Hose 2 Loan Col. Shatswell School Loan Emergency Coal Loan Linebrook Road Loan Premium on Loans Perpetual Care—New Funds		90 54922 22228 150000 30000 3000 83000 1000 2150 1054 975	00 97 49 00 00 00 00 00 10
Electric Light Dept., Light, Power, etc. Water Dept., Water Rates, Supplies Temporary Loans Essex Sanatorium Loan New Chassis, Hose 2 Loan Col. Shatswell School Loan Emergency Coal Loan Linebrook Road Loan Premium on Loans		90 54922 22228 150000 30000 3000 83000 1000 2150 1054 975 654	00 97 49 00 00 00 00 00 10

Trust Fund Income	1221	52
County of Essex—Essex Sanatorium Refund	12723	57
Comm. of Mass.—Linebrook Road Reimb.	3533	00
County of Essex-Linebrook Road Reimb.	3533	01
	\$675511	99
Expenditures		
Accountant's Warrants:		
Department Orders	\$221986	98
Electric Light Department	49379	
Electric Light Department—Notes	5850	
Electric Light Department—Interest	1863	
Water Department	14128	92
Water Department—Notes	3500	00
Water Department—Interest	2752	50
Temporary Loans—Anticipation of Taxes	150000	00
Temporary Loans—Essex Sanatorium Loan	42000	00
General Loans	12000	00
Interest on Temporary Loans	3439	49
Interest on General Loans	5698	00
Col. Shatswell School	39474	65
J. T. Morton, Treasurer Trust Funds—Per-		
petual Care	975	00
J. T. Morton, Treasurer Trust Funds—Trust		
Fund Income	1221	52
State Tax	15120	00
County Tax	14768	
State Highway Tax	2739	02
State Auditing Tax		55
Municipal Lighting Tax		82
Tax Refunds	181	5 5
	\$587101	47
Balance, December 31, 1925	88410	
	405554	-
	\$675511	99

BALANCE SHEET

DR.

Cash on hand, December 31, 1925	\$88410	52
Joseph T. Morton, Collector Tax, 1924 \$5310	80	
Tax, 1925 41521	11	
Moth, 1924 27	50	
Moth, 1925 394	95	
Dept. Bills 617	54	
Elec. Lt. 8129	20	
Water 7828	00	
Commonwealth of Massachusetts 778	50	
Overlay, 1923 383	25	
		1 18
Sinking Fund, Water Dept. \$34704	26	
Net Bonded Debt 289795		
Tet Bolided Deot	32450	00 0
Trust Funds \$31321	68	
	— 3132	1 68
	+ 50022	2 22
	\$50922	3 38

CR.

Overlay, 1924	\$510	44
Overlay, 1925	1654	46
Surplus War Bonus Fund	3208	13
Reserve Fund—Overlay Surplus	114	40
Temporary Loans	50000	00
Electric Light Revenue	8129	20
Water Revenue	7828	00

Selectmen	250	00		
Linebrook Road	1314			
Causeway	54 5			
Sidewalks	820	_		
Town Hill Road	678			
Town Farm	325			
Col. Shatswell School	45525			
Coal Emergency	1000			
Electric Light Department	17416			
Water Department	5101			
Maturing Debt	922			
maturing Debt		<u> </u>	-\$144853	27
			-φ111000	2.
Refunding Loan	\$1400	00		
Central Fire Station Loan	2000			
Electric Light Loan	39150	00		
Water Loan	64500	00		
Winthrop School Loan	10000	00		
Heating Plant Loan	3000	00		
Water Front Improvement Loan	300	00		
Memorial Building Loan	32000	00		
Burley School Addition Loan	34000	00		
County Jail Loan	16000	00		
Town Hill Road Loan	3000	00		
Essex County Hospital Loan	30000	00		
Hose 2 Equipment Loan	3000	00		
Col. Shatswell School Loan	83000	00		
Emergency Coal Loan	1000	00		
Linebrook Road Loan	2150	00		
·			324500	00
Compatible of The Parish	<u> </u>	၀၈		
Cemetery Trust Funds Kimball Fund	\$29670			
	511 2			
Brown Fund	1139	01	01001	CO
		_	31321	08
Excess and Deficiency			8548	43
			\$509223	38

AUDITOR'S STATEMENT

I hereby certify that I have examined the accounts of the Treasurer and find them correct and the balance in his hands to agree with the report submitted. I have approved vouchers for all bills paid and find them to agree with the Treasurer's warrants.

FREDERICK S. WITHAM,

Auditor.

BONDED DEBT

Name of Loan	Amount	Payable
Refunding	\$1400 00	Serially 1926-1927
Central Fire Station	2000 00	Serially 1926-1927
Winthrop School	10000 00	Serially 1926-1935
Heating Plant	3000 00	Serially 1926-1931
Water Front Improvement	300 00	Serially 1926
Memorial Building	32000 00	Serially 1926-1941
Burley School Addition	34000 00	Serially 1926-1942
County Jail	16000 00	Serially 1926-1933
Town Hill Road	3000 00	Serially 1926-1928
Essex County Hospital	30000 00	Serially 1926-1935
Hose 2 Equipment	3000 00	Serially 1926-1928
Col. Shatswell School	83000 00	Serially 1926-1945
Linebrook Road	2150 00	1926
Emergency Coal	1000 00	1926
Electric Light	39150 00	Serially 1926-1938
Water Notes	34500 00	Serially 1926-1936
Water Bonds	30000 00	1927
Total Bonded Debt	\$324500 00	
Sinking Fund, Water Dept.	34704 26	
Net Bonded Debt	\$289795 74	

TEMPORARY LOANS

Old Colony Trust Co. \$50000 00 March 20, 1926

NOTES MATURING 1926

Refunding Loan	\$700	00		
Central Fire Station Loan	1000	00		
Winthrop School Loan	1000	00		
Heating Plant Loan	500	00		
Water Front Improvement Loan	300	00		
Memorial Building Loan	2000	00		
Burley School Addition Loan	2000	00		L
County Jail Loan	2000	00		
Town Hill Road Loan	1000	00		
Essex County Hospital Loan	3000	00		
Hose 2 Equipment Loan	1000	00		
Col. Shatswell School Loan	5000	00		
Linebrook Road Loan	2150	00		
Emergency Coal Loan	1000	00		
Electric Light Loan	5850	00		
Water Loan	3500	00		
	No.	\$	32000	00

INTEREST ON DEBT 1926

Refunding Loan	\$56 00
Central Fire Station Loan	60 00
Winthrop School Loan	400 00
Heating Plant Loan	120 00
Water Front Improvement Loan	12 00
Memorial Building Loan	1600 00
Burley School Addition Loan	1445 00
County Jail Loan	720 00
Town Hill Road Loan	127 50

Essex County Hospital Loan	1140 00	1
Hose 2 Equipment Loan	120 00	
Col. Shatswell School Loan	3527 50	
Linebrook Road Loan	86 00	
Emergency Coal Loan	40 00	
Electric Light Loan	1591 50	
Water Loan	2605 00	
Temporary Loans (estimated)	4000 00	
		\$17650 50

TAX COLLECTOR'S REPORT

	Uncollected	Collected	Uncollected
Year	Dec. 31, 1924	1925	Abated Dec. 31, 1925
1922	\$88 50	\$88 50	
1923	4918 10	4410 95	\$507 15
1924	33757 20	27918 83	527 57 \$5310 80
*1925	216229 23	173562 75	1145 04 41521 44

^{*}Amount committed

LIST OF UNPAID 1925 BILLS

Assessors

George Fall, balance salary	152	00	\$152 00	
Town Clerk				
George G. Bailey, M. D., birth returns John G. Corcoran, M. D., birth returns	10	25 50	11 75	
Election and Registra	tion	,		
Chas. W. Bamford, balance 1925 salary	10	00	10 00	
Police				
Mayer & Porter, supplies Ipswich Motor Co., supplies H. B. McArdle, supplies New England T. & T. Co., telephones John W. Goodhue Corp., supplies Howard Blake & Son, supplies	77 10 17 1	50 50		
			108 60	

Health

City of Salem, board and care	34 2		00
		_ 34	29
Highways			
The Lynn Sand & Stone Co., stone	104 2	1	
Water Department, water	50 0		
, and a separation of the sepa		_ 164	21
Out Poor			
J # 1001			
City of Peabody, aid	533 2	8	
City of Lynn, aid	56 0	0	
E. J. M. Scahill, burial	125 0	0	
		- 714	28
Soldiers' Relief			
George G. Bailey, M. D., services	88 0	0	
a doige di Bailey, 11. Di, services		_ 88	00
Memorial Building			
		_	
W. H. Rand, supplies	1 0		
Electric Light Department, light	35 3 2 0		
Water Department, water	2 0	- 38	39
Total unpaid bills		\$1321	52

LIST OF JURORS

Arthur, M. Charles, Turner Hill	Supt.
Avery, Junius, Avery St.	Carpenter
Barker, George A., 89 Central St.	Real Est. & Ins.
Bayley, Samuel S., 27 East St.	Clam Dealer
Blaisdell, Edward L., 11 Maple Ave.	Expressman
Blake, Howard, 9 High St.	Merchant
Bragdon, C. Emery, Cor. County & Argilla Ro	d. Mgr.
Brown, Frederick A., Ward St.	Insurance
Brown, Walter G., 109 High St.	Grocer
Beals, Charles E., 41 Turkey Shore Rd.	Carpenter
Burke, Harland, 3 Maple Avenue	Supt.
Bolles, Norman J., 12 Fruit St.	Grocer
Burnham, William H., 28 Green St.	Painter
Cameron, Seward J., Newmarch St.	Farmer
Chapman, Fred F., 15 Mineral St.	Merchant
Callahan, Walter, Broadway	Clerk
Cogswell, Edward S., 23 County	Clerk
Damon, Arthur C., 100 Central St.	Merchant
Damon, Charles F., 10 Fruit St.	Cashier
Damon, Everett G., 10 Fruit St.	Carpenter
Doughty, Howard N., 18 Green St.	Asst. Treasurer
Day, Herbert W., 4 Warren St.	Carpenter
Ewing, Oscar H., 9 Prescott Rd.	Barber
Ford, George W., 7 Labor in Vain Rd.	Repairman
Glover, Charles A., 30 So. Main St.	Stone Cutter
Gauld, Thomas G., 82 High St.	Salesman
Girard, Frank H., 24 Mineral St.	Clerk
Haggerty, Lyman H., High Street	Engineer

Henderson, Wayne, 6 Agawam Avenue	Salesman
Hayward, Walter E., Topsfield Rd.	Manufacturer
Hull, Frank C., East St.	Caretaker
Jewett, Amos E., High St.	Farmer
Kyes, Herman W., 40 Linebrook Rd.	Engineer
Lord, Arthur S., 97 High St.	Mgr.
Mallard, Charles A., 14 Maple Ave.	Electrician
Mallard, Frank W., 62 High St.	Laborer
Mansfield, Worthington H., 33 No. Main St.	Carpenter
Merson, Henry S., 22 East St.	Stone Cutter
Morey, James A., 7 Ward St.	Laborer
Moulton, Eben B., Essex Rd.	Farmer
Norwood, William G., 38 Market St.	Architect
McInnis, James A., 7 Warren	Chauffeur
Parsons, George C., County Rd.	Salesman
Peabody, Ernest O., 34 County St.	Fisherman
Perley, David S., Linebrook Rd.	Farmer
Pickard, Ernest H., 17 Summer St.	Clerk
Proctor, James H., Fellows Rd.	Merchant
Rice, Thomas E. P., Turner Hill	Merchant
Roper, Harry H., Waldingfield Rd.	Farmer
Scahill, Thomas, 60 Central St.	Laborer
Schofield, George A., Jr., 14 Fruit St.	Mgr.
Spaulding, Henry S., Meeting House Green	Engineer
Smith, Edward H., 6 Lord Sq.	Carpenter
Snelson, Frank, 37 Turkey Shore Rd.	Machinist
Starkey, Frank R., 6 No. Main St.	Machinist
Thomas, Joseph E., Pleasant St.	Mill Operative
Torpey, Michael J., 35 Topsfield Rd.	Laborer
Whittier, Herbert O., County Rd.	Caretaker
Willcomb, Daniel L., Willcomb Sq.	Grocer
Williams, Samuel H., 58 High St.	Foreman
Woodbury, G. Loring, 47 Turkey Shore Rd.	Farmer

SELECTMEN'S REPORT

Highways

1. The condition of the highways in the town of Ipswich is not all that it might be. Nobody recognizes this fact or regrets it more than the Board of Selectmen. For four years past we have advocated the construction of permanent streets, but so far have been unable to obtain the necessary appropriation. Two streets in particular should be constructed immediately of a permanent and lasting nature. These are South Main Street and Market Street. During the last five years three thousand dollars have been spent on South Main Street and we have nothing to show for the expenditure. This street can be constructed permanently for fifteen thousand dollars. As to Market Street we have spent in the last five years two thousand dollars on upkeep and have nothing but a poor and rundown condition which is a disgrace to the business section of the town. This street can be constructed permanently for twenty-two thousand dollars. After these streets have been constructed, the cost of upkeep would be practically nothing. Last year we constructed six thousand feet of Linebrook Road together with the State and the County under Chapter 90 of the General Laws. The Selectmen appeared before the County Commissioners and the Department of Public Works and argued for a continuation of this work this year. We have been assured by the Chairman of the County Commissioners that the State and County will come in with us and finish this road to the railroad track during the coming summer.

will entail an appropriation which will appear in an article of the warrant and will receive a more thorough statement at the Town Meeting.

Argilla Road. The Selectmen feel that it would be a waste of money to try to do anything permanent with Argilla Road until after the completion of the buildings on the Crane estate.

We wish to call your attention to the fact that many new streets have been accepted the past few years and petitions are continually being filed with the Selectmen that new streets be accepted. Accepting these new streets places an additional financial burden upon the Highway Department which must be met by larger appropriations. It should be kept in mind nevertheless that each new street accepted means the opening up of new territory and greater increase in the taxable valuation.

Sidewalks

2. Two years ago we started a policy of constructing cement sidewalks. Last year we continued and this year we hope to be able to carry out the same policy.

Town Hall

- 3. Last year we made a number of improvements in the Town Hall which we think have met with general approval. This year it will be necessary to make some repairs on the roof.
- 4. In accordance with the vote of the town at the town meeting last March, the Selectmen had a new float constructed at the Town Wharf.

Soldiers' Relief And Military Aid

5. It has been necessary during the past year to expend a large amount of money in soldiers' relief. This is an item

of expenditure over which the Selectmen have little control, except to see that only deserving cases are taken care of, and even then our decision is subject to a change upon appeal to the State Aid Commission.

- 6. It will be necessary in the near future to construct new bridges at Willowdale over the Ipswich River, and at the so-called Canal Bridge on Argilla Road.
- 7. In accordance with the vote of the town, the Hose 2 Engine House was advertised for sale and sealed bids requested. We received two bids, the highest being for eight hundred dollars. We did not consider that this was a fair price and refused to convey the property. Since then we have accepted an offer of fourteen hundred dollars.
- 8. During the past year the Selectmen have attended many hearings in which the Town of Ipswich was interested. On the question of the bill controlling the clam flats, we attended hearings in the State House and at Newburyport. At times it was necessary to have the Town Counsel accompany us. We believe that it was due to the united efforts of the north shore towns, that the clam flats were saved from being controlled by the State Department of Public Health. At the present time, the selectmen of Ipswich are doing their part towards protesting against the Metropolitan Water System's taking of the Ipswich River. This is a matter of great importance to the town of Ipswich and must be fought to the bitter end by all the towns and cities in Essex County.

The Selectmen have also attended hearings before the Department of Public Utilities on the petition of the Boston & Maine Railroad to install electric gates at the Linebrook and Liberty Street crossings. We protested against this on the ground of great danger to school children. At the present time the railroad is considering abolishing the Liberty Street crossing. This was a suggestion of the Department of Public Utilities and we may have to accept their decision.

- 9. We feel that we can report that the Great Neck problem is at last about to be solved. An agreement has been reached whereby the town's rights are to be set aside. A question of great importance in reference to this property must be settled at some future meeting and that is, what disposition the town will make of their share of this tract of land.
- 10. The Police Department during the past year has endeavored at all times to enforce the laws impartially and without undue notoriety. The public at large has always supported law enforcement. The present force is made up of honest and conscientious officers. Our greatest cause of worry in law enforcement is certain laws which are very difficult to enforce, due to the fact that constitutional guarantees against unlawful searches and seizures must be respected if a free government is to survive. The police force is constituted for the purpose of protecting the public, not for the purpose of persecuting them. In police work it is absolutely necessary that the personnel do not divulge information regarding cases in hand.

Appended hereto we submit a brief table which we hope that the voters will peruse carefully.

Cases Prosecuted by the Police

1920		227
1921		388*
1922	•	485*
1923		304
1924	1	314
1925		368

Search Warrants Issued

1920	2
1921	8

1922	14
1923	11
1924	13
1925	19
Searc	ch Warrants Returned, Nothing Found
1920	0
1921	1
1922	4
1923	\cdot 2
1924	3
1925	6
	Liquor Complaints Prosecuted
1920	3
1921	30
1922	24
1923	11
1924	23
1925	42
	Liquor Convictions
1920	3
1921	. 16
1922	14
1923	10
1924	15
1925	33
_	
	ercentage Convictions to Complaints
1920	100%
1921	55%
1922	56%
1923	90%
1924	65%
1925	79%

Complaints for Drunkenness

1000		co
1920		63
1921		. 118
1922	•	152
1923		111
1924		115
1925	•	116

Footnote *. One hundred and thirty-four complaints in 1921 for violation of motor vehicle laws, and one hundred and sixty-seven in 1922 for same cause.

It is not necessarily the number of convictions which make a police force efficient. The most accurate barometer of efficiency in police work is the number of appeals taken. No figures have been given in the above table on appeals. When defendants accept a conviction in the District Court, it may be taken for granted that the evidence has been overwhelmingly against them. During the past year there were no appeals in prosecution of liquor cases. Each step was taken carefully and the evidence properly obtained and properly set forth.

ROBERT T. BAMFORD, SYDNEY H. PERLEY, THOMAS G. GAULD,

Selectmen.

POLICE DEPARTMENT

To the Honorable Board of Selectmen, Town of Ipswich,

Gentlemen:

I have the honor to submit to you the report of the duties performed by the Police Department for the year ending December 31, 1925.

Total number of arrests		311
Arrests per month:		
January		25
February		18
March	*	42
April		15
May		31
June		27
July	1	44
August		34
September		21
October		19
November		14
December		21
		311
Classification of Crimes:		
Assault		10
Cruelty to animals		5

Carrying a dangerous weapon	1	
Disturbing the Peace	5	
Dog nuisance	1	
Drunkenness	137	
Escaped insane	1	
Fugitive from Justice	1	
Liquor, keeping	18	
Liquor, nuisance	7	
Liquor, selling	15	
Liquor, manufacturing	1	
Liquor, transportation	2	
Larceny	7	
Lewd cohabitation	2	
Malicious mischief	2	
Non-support	4	
Neglect of minor children	1	
Run-away	1	
Stubborn child	2	
Trespass	1	
Vagrancy	15	
Violation of U. S. Custom Laws	2	
Violation of Court Order	5	
Violation of Fish and Game Laws	6	
Violation of Motor Vehicle law (operating		
under the influence of liquor	22	
Violation of Motor Vehicle Laws	29	
Violation of Liquor Laws (Federal)	1	
Violation of Transient vender law	1	
Violation of Town By-Laws (profanity)	2	
Violation of Rules of Road	4	
		311
Recapitulation:		
Crimes against person	14	
Crimes against property	10	
Crimes against Public Order, etc.	287	
,		311

Disposition of Cases:		
Appealed	2	
Continued	6	
Committed to House of Correction	13	
Defaulted	5	
Discharged	33	
Dismissed	10	
Filed	69	
Fined 1	63	
Forfeited	3	
Held for Federal Court	4	
Returned to Danvers State Hospital	1	
Suspended	2	
		311
Miscellaneous Business:		
Assistance rendered to persons in distress	3	
_	19	
Committed to State Hospital	3	
	18	
	89	
- · · · · · · · · · · · · · · · · · · ·	39	
0	204	
Number of warrants served for other police	9	
	31	
Number hours police duty for private parties 7	02	
Number of children before Juvenile Court	8	
Committed to the Lyman School for Boys	1	
· · ·	.59	
	.99	
Inventory of the Police Department:		
Badges, police	21	
Badges, special police	3	
Clubs	9	
Flash lights	8	

Ford Touring car with equipment	1
Hand cuffs	9
Keys	35
Lung motor	1
Pistols	2
Riot gun	1
Search light	1
Shields, hat	13
Shields, vest	3
Traffic belts	2
Twisters	6
Whistles	13

I wish to take this opportunity to thank Town Officials and Public spirited citizens who have assisted this department in the performance of its duties.

Respectfully submitted,

JOHN G. MANSFIELD,

Chief of Police.

ENGINEERS' REPORT

To the Selectmen of Ipswich:

Gentlemen:

Following is the report of the Board of Engineers of the Fire Department for the year ending Dec. 31, 1925.

Number of men in the Department	35
Number of box alarms	22
Number of still alarms	69
Total number of alarms	91
Out of town calls	1
Number of feet of hose laid	10700
Number of chemical tanks used	28
Number of small extinguishers used	57
Number of miles covered	206
Assessed value of property threatened	\$46450.00
Insurance on same	\$67950.00
Loss of property	\$17548.00
Insurance paid	\$17660.00

DEPARTMENT EQUIPMENT

Motor Hook and Ladder Truck	1
Auto Combination, Chemical and Hose	1
Auto Triple Combination Pumper	1
Hose Reels	2
Fire Alarm Boxes	22
Number of feet of hose	5500

We wish to report in accordance with the vote passed last year a new truck has been purchased to replace the old Hose 2 machine.

ARTHUR H. WALTON, EDWIN M. POOLE, EDWARD H. SMITH, Engineers of Fire Department.

REPORT OF MOTH SUPERINTENDENT

To the Citizens of Ipswich:

I herewith submit my annual report as Moth Superintendent. Work the past season has been carried along on the same general lines as in the past years and which have been adopted and recommended by the State Department i. e. creosoting and spraying.

The number of egg clusters of the gypsy moth found the past season was less than for several years, but unfortunately the present winter shows an increase of about fifty percent over the previous year. The brown-tail moth is still with us in spite of intense work of eradication. It however, is not numerous in any one location except on the seashore districts. The largest quantity of eggs of both the gypsy and brown-tail moths are found in localities where no spraying is done, thus showing this an effective method of control.

The Satin Moth which has been with us the past three seasons showed a tremendous increase last summer and caused considerable defoliation on both poplars and willows. As the only practical method of controlling this insect is spraying it is important that the department be notified early of localities where the foliage is being eaten. Both the tent-caterpillar and elm leaf beetle showed no increase the past season but are, however, still with us in appreciable quantities.

On the whole the moth situation is better with the exception of last year than at any time since these pests had apparently gotten beyond control. However, a little pessimism should be mixed with our optimism on the subject for if too

great a let up is made in the work at once weather and other climatic conditions may undo much of the tremendous good already done.

While this department anticipates no large increase in labor this year, it is, however, necessary to request a somewhat larger appropriation. This is due to the fact that a larger quantity of supplies, mostly spray materials, is needed as there is no surplus left from previous years. Also some new equipment is needed to replace that which has worn out.

Respectfully submitted,

FRANCIS C. WADE,

Local Superintendent.

TREE WARDEN'S REPORT

To the Citizens of Ipswich:

I herewith submit my fifth annual report as Tree Warden.

The work of this Department is much the same from year to year. It consists mainly of the removal of dead limbs, those that are in a dangerous condition and such as interfere with private property as dwellings, etc. Work was done along the above lines the past season and also some bolting and guying to prevent further splitting where a tendency to do same has become apparent. A considerable quantity of brush cutting was also done on the more suburban roads. This work serves a three fold purpose i. e. reducing such growths as wild cherry which are of no value except as food plants to insect pests, eliminates blind corners and curves and also assists snow removal as well as preventing drifting.

Two trees were cut down this past summer. One, a maple, on North Main Street which was killed by the waste water from an ice cream chest being thrown into the gutter. The other, an elm, on High Street, which while not dead, was judged dangerous to public safety.

The same policy of yearly planting was continued last spring as in the past three years. Sugar Maples were planted on Pleasant, Brown and Washington Streets. It is most encouraging to note that the loss of trees planted the past four years has been comparatively small. I recommend that this policy of yearly planting be continued. The department expects to receive this spring one hundred one year old elm tree seedlings as well as a quantity of Norway Maple seed.

These will be grown and at some future time will be used for street planting. The policy of growing its own trees for street planting might well be adopted by the town as many others have already done. By using a small plot of town land this could be done at a very small cost yearly.

I would recommend an appropriation of \$1,000.00 for this department for the current year.

Respectfully submitted,

FRANCIS C. WADE,

Tree Warden.

REPORT OF PARK COMMISSIONERS

To the Citizens of Ipswich:

The Board of Park Commissioners herewith submit their annual report:

The work of this past season has been along the same lines as in former years, namely, maintaining smooth lawns on the several plots which comprise the North Green, from Market Street to and about the First Church, likewise on the South Green.

Flowering plants were grown during the summer in the three beds on each of the Commons. Tulips have been planted in these beds again this fall and we hope for as fine a bloom as in past springs.

There still seems to be a tendency to drive across and to park cars on the different grass plots adjoining the First Church. We respectfully request that the public assist us in keeping the lawns in good condition by refraining from this practice.

By a vote of the citizens at the last annual town meeting the Giles Firmin Garden on County Road was accepted as a gift and placed under the care of the Park Commissioners. The past summer we have continued there the work which for so many years was carried on by private funds.

For the current year the commissioners have not contemplated any new work, but hope with sufficient funds to carry on the work as in past years.

Respectfully submitted,
FRANCIS C. WADE,
SAMUEL C. GORDON,
ERNEST H. PICKARD,
Park Commissioners.

REPORT OF ASSESSORS' DEPARTMENT

To the Citizens of Ipswich:

In making this, the annual report of the Board of Assessors, the members of the board desire to point out several matters concerning the assessment of your taxes, together with two suggestions that the board feels would, if put into effect, be steps in the right direction, and would be of assistance in performing the work of the board, and would also result in a profit for the town.

At various times in the past, more or less has been heard concerning the merits of the so called Cambridge system of assessing parcels of land, which is a system that has been installed in numerous other places, and one that seems to work out equitably to the taxpayers and beneficially to the community from a financial standpoint.

Under this particular system maps would be prepared showing each parcel of land within the more thickly settled sections of the town, and also showing the area of each parcel. When this system is employed, a flat valuation rate is arrived at, by the assessors, based on a square foot land value for the particular neighborhood or street where the land is located. This valuation is then applied to the entire parcel, with the result that the different parcels are assessed at the same rate per square foot, and the owner pays on his whole parcel.

In order to discuss this proposition intelligently, it would be necessary to determine first, whether the more central part of Ipswich is large enough to warrant the installation of this system. If it was determined that the district was large enough, an investigation would have to be made in order to ascertain the cost of installing it. The members of the board feel that this investigation might be made by a joint committee consisting of the board of assessors and the Finance committee.

The members of your board feel that in these days when motor vehicles are increasing rapidly in numbers, and more development of our shore properties is taking place each year, that a by-law should be adopted by the town, making it necessary, if a person is to erect a building exceeding \$25.00 in value, that a permit be obtained, perhaps from the assessors, if the town should so decide, and this permit would include a statement as the the location of the proposed building, its use, and its probable cost. It would not be necessary, in the opinion of the board, to charge any fee for issuing this permit, and the permit would not be in the nature of any building rules or regulations. The permit itself would give the assessors a good check on new buildings that are erected each year, and would reduce the liability of any new buildings being overlooked by the assessors. Your board feels that this would work out very effectively especially in the case of private garages and outlying properties, and in order to bring the matter before the town the warrant for the annual town meeting this year will contain an article bearing on the subject.

For the year 1925, just closed, your board was faced with the problem of meeting an increased valuation that had been placed on the town by the state authorities. For a number of years past, some communities in the commonwealth undoubtedly kept their valuations down in order to avoid paying their proportionate part of the state tax. In 1922 a statute was enacted giving to the tax commissioner authority, every third year thereafter, to make a reapportionment of valuation among the cities and towns of the state for the purpose of providing a basis for the annual assessment of the state tax. In 1925 the tax commissioner apportioned the valuation of Ipswich

at \$7,912,952.00, which was \$567,757.00 greater than the assessed valuation of the town in 1924. This placed your board in a position where valuations had to be brought up to the figure apportioned by the state. In order to bring about this result, and to use each taxpayer fairly, a level increase was made throughout the town, which, with the addition of new property, brought the 1925 total valuation up to \$7,874,-601.00, an increase of \$529,406.00 for 1925. By doing this, the town was placed in a position where the increased valuation would bring in the additional money needed to pay the increased state tax of the town. Because of this increase in valuation, the town receives a larger amount back from the state in the distribution of the state income tax, as long as the amount of income tax distributed is larger than the total amount of the state tax, so it will be seen that there is some gain to the local taxpayers because of this latter phase of the question.

At the present time one of the greatest of the national issues, and one that is encountered in practically every state and community is that of increased public expenditures resulting in increased taxes. Ipswich is no exception to the rule. It is pointed out each year that the town meeting makes the local tax rate when the town meeting makes the annual appropriation. Undoubtedly these expenditures are necessary, but your board feels that this is a subject that every tax payer and voter should bear in mind when voting upon the appropriations. The following table shows the amount raised on real and personal property and polls in Ipswich for the past five years, which is the period following the war, and also the period following the drastic liquidation of 1920. The figures are as follows—

Amount Raised on Real and Personal Property and Polls

1921		\$187,975	72
1922		220,257	73
1923		223,194	12
1924		205,559	87
1925		216,807	13

From these figures it will be seen that the total amount raised here in this manner in the past five years has been well over a million dollars, and that the average for each of the five years has been close to \$211,000.00. It will also be seen that the amount for 1925 was considerably in excess of the average for the five years.

One factor that tends to prevent a decline in the local tax rate is the fact that while municipal expenditures show increases there is not enough new building, or the creation of new business, to offset, in taxable property, the increased expenditures by the town. From a practical standpoint, your board realizes the value of obtaining as much new taxable property each year as it is possible to obtain. Along this line, anything that is done to facilitate the further development of the local seashore properties, the acceptance of new streets under proper conditions, or any other cooperation on the part of the town that can be properly extended has a direct tendency to bring about more beneficial results.

As has been stated in previous reports, the increased number of motor vehicles each year brings with it increased problems to be solved by local assessors. In the case of Ipswich, the sending out of returns to the owners, in order that the board may deal directly with the actual owner, has been found to work to good advantage, and the owners have dealt very fairly with the assessors in stating the valuation of their motor vehicles. For the year 1926 the board is considering an extension of this system, as it operates more equitably to all than

does a system where valuations are given to the assessors by persons not the actual owners.

The members of the board desire to express their appreciation to the general public, other local officials, and all other parties who have cooperated with the board during the past year in the solution of the many questions that arise in the performance of its duties.

Respectfully submitted,

EDWARD C. BROOKS, Chairman, RICHARD R. GLASIER, GEORGE FALL,

Assessors of Ipswich.

REPORT OF SEALER OF WEIGHTS AND MEASURES

To the Honorable Board of Selectmen:

Gentlemen:

I have the honor to present to you the report of the Sealer of Weights and Measures for the year 1925.

		Non-	Con-
	Sealed	Sealed	demned
Platform Scales over 5,000 lbs.	7		
Platform Scales under 5,000 lbs.	53	1	2
Counter Scales over 100 lbs.	1		
Counter Scales under 100 lbs	29		
Spring Scales over 100 lbs.	8		
Spring Scales under 100 lbs.	30		4
Beam Scales over 100 lbs.	1		
Computing Scales over 100 lbs.	1		
Computing Scales under 100 lbs.	45		2
Personal weighing scales	4		
Prescription scales	3		
Avoirdupois Weights	307		;
Apothecary Weights	31		
Metric Weights	13		
Liquid Measures	86		4
Dry Measures	7		
Gasoline Pumps	47	3	1
Kerosene Pumps	23		

Quantity Stops (on pumps)	266	
Molasses Measuring Devices	2	
Yard Measures	20	
Sealing fees and Adjusting	charges collected and	
paid to Town Treasurer		\$104 11

Respectfully submitted,

WILLIAM A. STONE,
Sealer of Weights and Measures.

BOARD OF HEALTH

In 1924 298 cases of diseases dangerous to the Public Health were reported. In 1925 the number was 215.

One encouraging feature of the situation relates to diphtheria. In 1922 there were 29 cases; in 1923 20; in 1924 10; and in 1925 5. In 1923 the Shick Test was employed in a number of instances, and those found to be succeptable were minimized. The progressive dropping off in 1924-5, is to say the least highly suggestive. The Board again offers to have the work done for the school children as it has the past two years. It is not compulsary, and is without cost to the participants, the state and local health departments standing the expense. This is one angle of preventive medicine which both Federal and State Health Authorities are featuring, and has come to stay; and it behooves any progressive community to fall in line. It is the community's duty towards its children.

Following is the list of diseases dangerous to the Public Health reported during 1925:

Anteier Polio-Myetilis	1
Diphtheria	5
German Measles	2
Lobar Pneumonia	7
Measles	152
Scarlet Fever	27
Tuberculosis (Pulmonary)	4
" (Glandules)	1
Syphilis	1

Typhoid Flu		1
Whooping Cough		14
	Total	215

There was quite a large increase in the expenses of this department on account of what had to be done for tuberculosis. A number of cases out of town having an Ipswich settlement were sent to hospitals and sanitoriums by the communities where they occurred and Ipswich had to pay the bills, which it had no part in contracting. As a partial offset, the town was reimbursed to the extent of \$563.75 from the Commonwealth and other places, where the situation was the reverse of the one above referred to. While this reimbursement came to the town it did not come back to the health department; so it was necessary to have transferred to the department from its overlay reserve, \$950. to meet the department's expenses.

Special attention has been given to the division of Milk Inspection and it is the intention of the Board to carry this important work further, and ultimately eliminate any possibility of infection of this necessary food product.

Attention is called to the special reports of the division of Child Hygiene and tuberculosis, Milk Inspection, Inspection of Slaughtering and Sanitary Inspection.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D. J. DELLINGER BARNEY, M. D. WALTER E. HENDERSON

Board of Health.

Ipswich, February 1, 1926

DIVISION OF CHILD HYGIENE AND TUBERCULOSIS REPORT OF THE DIRECTOR

The follow-up work in child hygiene has been carried on since 1916. This applies to children under two years of age. An average of more than 350 cases a year have received this follow-up care.

	Mortality Table	
	Births	Deaths
1916	138	27
1917	155	24
1918	194	24
1919	195	21
1920	204	19
1921	219	16
1922	211	17
1923	179	9
1924	207	18
1925	191	14

The death rate among infants has diminished materially during that ten year period. Of the fourteen who are recorded as having died in the first year in 1925, only two died of diseases. The other twelve died at the time of, or preceding birth.

Another interesting fact. There were fourteen deaths recorded between the ages of 2 and 21, a period of twenty years, an interesting situation and worthy of close and careful study.

Thirty-five case of Tuberculosis are now under observation and care. This does not include those in sanitoriums. All this follow-up work is carried on by the department nurse.

Respectfully submitted,

GEO. E. MacARTHUR, M. D.

Ipswich, February 1, 1926

REPORT OF THE SANITARY INSPECTOR

To the Board of Health of Ipswich,

Gentlemen:

I beg to submit herewith the following report of the Sanitary Inspector for the year 1925:

Sanitary conditions in a town like Ipswich are hard to control. If we had a sewerage system it would be much easier and a great deal more satisfactory. It has been recently stated by an engineer of the State Department of Health that if water was taken from the Ipswich River for metropolitan purposes it would necessitate the installation of a sewerage system by the Town of Ipswich. So we may be forced to do this in the near future if the Legislature should vote favorably on this matter. I sincerely hope that such a proposition will not be forced on our town at this time as it would incur a great hardship owing to the fact that our net bonded debt has been increased nearly \$100,000. the past year. Owing to the increasing yearly demands for sewerage disposal this proposition becomes harder to solve and how to meet it is a great question.

The garbage proposition is increasing every year. The number of places collected from the last year was 336 an increase of 25% over the previous year. If the people who depend on the Town for removal of their garbage would be more careful and not put in glass, bottles, cans and other refuse that should be burned, it would greatly facilitate matters. The fact that a new schoolhouse is being erected for the lower grades will relieve the unsanitary conditions of a number of the old schoolhouses.

Number of complaints received and investigated	76
Number of contagious disease cards posted	127
Number of dead animals disposed of	26
Number of Milk Producers permits issued	4

Number of hogs slaughtered	66
Number of hogs condemned	0
Number of calves slaughtered	3
Number of calves condemned	0
Number of cattle slaughtered	4
Number of cattle condemned	0
Number of Milk Dealers' Licenses issued	43
Number of Ice Cream Licenses issued	43

IPSWICH TOWN REPORT

Respectfully submitted,

119

5

EBEN B. MOULTON, Sanitary Agent.

REPORT OF MILK INSPECTOR

To the Board of Health of Ipswich, Gentlemen:

Number of Oleomargerine Licenses issued

To keep the milk supply of a town the size of Ipswich pure requires a great deal of time and study. Milk supplies of large cities and towns are produced by large milk contractors and the general milk of these contractors is about all an inspector need concern himself. But in our town the most of the milk is produced by local farmers, calling for a constant knowledge of the sanitary condition of the individual output. It is only by numerous inspections and keeping in touch with producers and dealers that a satisfactory standard is maintained. I fail to find a town the size of Ipswich that has as complete a system of milk inspection as we have at present. Milk is so extensively used for children from birth to school age that it requires a rigid inspection. I find that most producers are willing to cooperate and are making honest efforts to produce milk that will stand the test for quality. I wish to thank all who have in any way contributed to the quality of our milk supply.

Respectfully submitted, EBEN B. MOULTON, Milk Inspector.

OVERSEERS OF THE POOR

OUT POOR

The Overseers' work in this department has been a matter of form as in past years and changes are made after investigating the cases and acting accordingly according to the conditions of each case. A number of cases have been dropped from our list; some having married, some having lost their settlement, and some have found a way of taking responsibilities on their own shoulders while others have passed on to the happier land. As usual after taking some off the list others find conditions so that they have applied for aid. This year we have had applications from mothers with small children where the father has deserted the family, or has passed away or is ill and unable to provide for the little ones. For these little ones and the mothers we have found it necessary to call for more funds than usual. After investigating these cases we think we have not been too lenient and yet have been conservative in keeping them warm and and keeping hunger from their doors. We have found it practical under the present fuel conditions to cut wood from land owned by the town and deliver it to the needy.

TOWN FARM.

About April 10, 1925, the Superintendent, Mr. Noreen, notified the Overseers that he wished to get through by May 1st. Immediately we placed advertisements in various papers

with the idea of securing a new superintendent but by May 1st had not succeeded in obtaining anyone for the position. It was then necessary for the Overseers to go to Mr. Noreen and request that he stay two weeks longer. During this time we found that he did not take much interest in the farm which made it much harder for the new man. After interviewing about sixteen applicants we were fortunate in securing Mr. B. M. Hart of Beverly, a man of experience who was able to take up the work and make a good showing. You will note that his returns were the largest that have been made at the farm for a great many years. The expenditures were larger than the past few years and thus brought the average cost per inmate to \$7.12 per week, but after viewing the work of the new superintendent we feel safe in predicting that this amount will be cut quite a little the coming year. Mr. Hart has made several improvements about the house and barn and the inmates are much better cared for than in past years.

> CLARENCE M. LEET WALTER F. GOULD FRANCIS E. WOOD

> > Overseers of the Poor.

REPORT OF SUPERINTENDENT OF STREETS

Board of Selectmen:

Gentlemen:

I submit herewith the annual report of the Street Department for the year ending December 31, 1925:

Team 1 worked 2278 hours @ \$1.00 per hour \$ 2278 00 Single team worked 1107 hours @ .75 per hour 830 25 Truck worked 1836½ hours and covered 5848.1 miles

Number of gallons gasoline used by truck 1609

Number of gallons oil used by truck 56¾

Inventory

3	horses		\$	300	00
2	pairs double harnesses			50	00
1	pair street blankets			15	00
1	pair stable blankets			5	00
1	pair storm blankets			7	50
2	two horse carts			150	00
1	two horse sled			50	00
1	two horse street sweeper			250	00
4	road machines			450	00
5	road plows			75	00
11	gravel screens			55	00
2	two horse shovels			25	00
3	road drags			40	00

1	two horse stone roller	40	00
1	steam roller and scarifier	500	00
1	dump truck	3500	00
1	Fordson tractor and snow plow	700	00
1	iron snow plow	275	00
1	mixer	350	00
1	forge and anvil	35	00
1	gravel loader	500	00
1	Fordson snow plow and wheels	400	00
1	tractor scoop shovel	45	00
2	watering carts	150	00
8	snow plows	150	00
1	oil wagon	400	00
1	Ford truck	300	00
	Snow fences	100	00
1	tar kettle	35	00
	All, other tools, etc.	1000	00
		9952	50

Respectfully submitted,

JOSEPH A. HUCKINS, Supt. of Streets.

REPORT OF CLAM COMMISSIONERS

To the Board of Selectmen, Gentlemen:

The following is the report of the Clam and Fish Commissioners for the year ending December 31, 1925:

All the flats are in good condition and are well seeded for another year.

To give the people some idea of the amount of clams that are taken from the flats we have tried to get the approximate number of barrels and gallons shipped this year which is as below:

Barrels 5500 Gallons 8000

Number of permits issued 80.

Respectfully submitted,

HENRY A. CHURCHILL FARLEY C. LORD GEORGE W. BROWN

Clam Commissioners.

LIST OF TOWN PROPERTY

School Houses	\$160,000	00
Public Buildings	90,000	00
Public Grounds	10,000	00
Town Farm	30,000	00
Cemeteries	5,000	00
Heard Wharf	100	00
Averoff Wharf	3,250	00
Turkey Shore Pasture	1,000	00
Woodland, Linebrook	200	00
Woodland, Common Fields	75	00
Gravel Pits, Washington Street	1,500	00
Fire Apparatus	21,500	00
Highway Department Equipment	9,952	50
Thatch Bank, Great Flats		
Thatch Bank, Third Creek		

In addition to the property enumerated above, there is the shore, beach and other property given to the Town by the Commoners the value of which is not estimated. The value of the Water Works and Electric Light Plant will be found in the Water and Light Report.

Report of TRUSTEES OF MEMORIAL HALL

To the Citizens of Ipswich:

On another page of this book you will find the detailed report of the receipts and expenditures made for the year in connection with Memorial Hall.

The total appropriation made by the town was \$2012.25 " expenses were 2005.63

Unexpended balance \$ 6.62

But that does not tell the whole story for although your Trustees have never asked for the payment of any rental from the war veterans and their auxiliary associations, nevertheless each year since the building was erected, those organizations have voluntarily paid to the Town Treasurer sums of money for the use of the quarters which they occupy in the building. The payments made this year were as follows:

Ipswich Post #80 American Legion	\$1080.00
Legion Auxiliary, rent	120.00
W. R. C. rent	480.00
D. A. R. rent	7.50
Refund from state	25.00
	\$ 1712.50

This total deducted from the amount paid by the Town leaves only \$293.13 actually paid from town funds for the

maintenance of Memorial Hall for the year 1925. We believe this is a very remarkable showing and we know that the citizens appreciate what has been done

During the past year we have been fortunate in retaining the services of Charles E. Brockelbank as superintendent of the building and we have only words of praise for the excellent manner in which both the building and grounds have been cared for. All matters in connection with the building so far as we are able to ascertain, are in a very satisfactory condition and we are pleased to say that the various organizations at the building seem to be enjoying and appreciating what the citizens of Ipswich did in erecting this memorial.

Respectfully submitted,

ROBERT T. BAMFORD CHARLES W. BAMFORD JAMES A McGINNIS WALTER E. HAYWARD OSCAR H. EWING GEORGE A. SCHOFIELD,

Trustees

Ipswich, Mass. Jan. 1, 1926.

REPORT OF TOWN COUNSEL

To the Honorable Board of Selectmen, Ipswich, Massachusetts.

Gentlemen:

I desire to submit to you a brief report of the work done by the Town Counsel for the year ending December 31, 1925.

Under the by-law of the Town, the Counsel is paid \$100.00, for which it is his duty to give opinions as to legal questions to the various town boards and officers. During the past year, I have been called upon to give such opinions twenty-seven times. Some of the inquiries were verbal and the opinion could be given without a great deal of investigation or looking up of the law. A number of them were more formal written inquiries, some of which required considerable investigation and research, both as to the law and as to the town records.

In addition to this work, there have of course been many consultations with the Police Department in regard to matters which had come, or were likely to come, before the courts.

There were also a number of meetings in Boston, Salem and other places where the Town Counsel was required to be present.

A great part of the work of the Town Counsel comes in the preparation and prosecution of cases in the courts. A study of the figures in the Police Department report and the Selectmen's report, both of which are published in this book, will show that there has been an unusual amount of activity in the courts and I may say the reports also show that the result of the prosecutions have been in a very large proportion of the case successful and the figures of the Town Treasurer show that there has been turned in to the town from the Third District Court for the year 1925 for fines imposed in these town cases \$2304.15. In addition to this amount, a much larger sum for fines have been imposed in automobile cases. All fines in such cases are paid to the state instead of to the town, but the local police and the local Town Counsel are called upon to investigate, prepare for trial and prosecute such cases.

During the past year, acting with the Board of Selectmen, I have tried to get a definite settlement of the Jeffries Neck question. By that you understand I do not mean that the town's rights have not been established. That was done some time ago, but a division of the property so that the town may have entire ownership of its part is a question which has been pending without settlement ever since the court found that the town did have rights there. The work of determining what part of the land shall belong to the Town has been pushed forward so vigorously by your Board this year that the present indications are that the matter will be adjusted without further court proceedings and the adjustment in all probability will be arranged in the next few months before the summer season opens in that locality.

Respectfully submitted,
GEORGE A. SCHOFIELD
Town Counsel.

Ipswich, Mass. Jan. 10, 1926.

REPORT OF TOWN CLERK

BIRTHS

Fathers born in	
Ipswich	21
Massachusetts	59
United States	13
England	1
Ireland	1
Scotland	: 2
Russia, Austria, Poland	30
British Provinces	38
Greece	. 16
Italy	3
Sweden	1
Unknown	2
,	
Total	187
	1 9 0
Mothers born in	
Ipswich	43
Massachusetts	41
United States	11
England	4
Ireland	2
Scotland	4
Russia, Austria, Poland	31
British Provinces	30
Greece	16
Italy	2
Norway	1
Spain	1
France	1
1 I amou	1
Total	187

MARRIAGES

Grooms residing in	
Ipswich	33
Other Places	25
Office Praces	
Total	57
2000	11
Duides meriding in	
Brides residing in Ipswich	40
Other Places	17
Other Traces	
Total	57
Total	
Crooms hown in	U. I
Grooms born in	15
Ipswich Massachusetts	16
United States	9
British Provinces	5
Poland	$\frac{3}{2}$
Greece	6
Scotland	1
Russia	1
Roumania	1
Italy	1
Total	57
1 ,	1
Brides born in	
Ipswich	15
Massachusetts	20
United States	6
British Provinces	5
Poland	3
Greece	6
Scotland	1
Russia	. 1
Total	57
	7
Married in Ipswich	41
Married in Other Places	16
Grooms residing in Ipswich	38
Grooms residing in Other Places	19

Brides residing in Ipswich	41
Brides residing in Other Places	16
Married by Protestant Clergymen	35
Married by Roman Catholic Clergymen	12
Married by Greek Clergymen	7
Married by Rabbi Clergymen	2
Married by Justice of the Peace	1

DEATHS

Whole number of deaths for the year,

97

Jan.,7; Feb., 3; Mar., 9; Apr., 4; May, 12; June, 11; July, 11; Aug., 9; Sept., 10; Oct., 10; Nov., 5; Dec., 6.

The following were ninety years of age namely with date of death. May 26—Caroline E. Carter, 90 yrs. 11 mos. 16 days

Thirty-three were natives of Ipswich.

Thirty-two of other parts of the United States.

Thirty-two were of foreign birth.

There were fourteen deaths of children one year of age or less.

The following licenses were granted through this office during the past year.

Common Victuallers	38.
Druggist	1
Bowling Alley	1
Billiards and Pool	8
To collect fat and tallow	1
Innholders	2
Junk Dealers	4
To buy and sell 2nd hand motors	1
Slaughter House	1

The Standard Oil Company file notice of intention to continue business at the usual place as in former years.

Respectively submitted

FRANK H. GIRARD
Asst. Town Clerk.

Feb. 1st, 1926

TOWN OF IPSWICH

THIRTY-SECOND

ANNUAL REPORT

OF THE

WATER AND MUNICIPAL LIGHTING COMMISSIONERS



FOR THE YEAR 1925

IPSWICH

GEO. A. SCHOFIELD AND SON

1926

OFFICERS OF WATER AND MUNICIPAL LIGHTING COMMISSION

COMMISSIONERS

ARTHUR H. WALTON, Chairman	Term	Expires	1927
J. E. COLE, JR.	Term	Expires	1928
CHADIES A MALLADD	Tonm	Funing	1006

CLERK

ARTHUR H. WALTON Office, Room 5, Town Hall Office Hours from 9 A. M. to 5 P. M. every week day except Saturday. Telephone 92-R

TREASURER

JOS. T. MORTON	Office, Room 2, Town Hall
Manager Electric Light,	Arthur H. Walton
Chief Engineer,	F. W. Fiske
Line Superintendent, Electric Light,	J. Harry Sheppard
Foreman, Water Department,	William P. Gould
Office of Commissioners,	Room 5, Town Hall

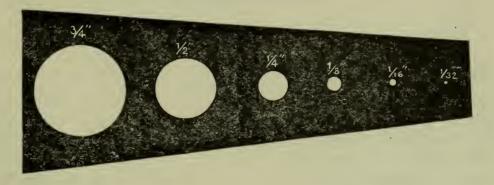
Meetings held every Friday, 8 P. M.

CAUTION TO WATER TAKERS

Do not blame your meter

If you have a leaky fixture; have it repaired. If not

			gal. per day	per day
1/2"	stream	consumes	10,800	\$3 40
1/4"	4 4	4.6	8,640	2 60
1/8"	"	"	3,240	1 10
$\frac{1}{16}''$	4 4	44	1,080	30
$\frac{1}{32}$ "	46	44	360	11



The above will show you what a small leak will amount to if allowed to remain unchecked, under our pressure of 70 pounds at Ipswich, Mass.

WATER DEPARTMENT

CONSTRUCTION DEPARTMENT

List of Bills and Amounts paid for the Year Ending December 31, 1925

PIPE LINE

Paid to		Amount
B. & M. R. R., freight		\$129 40
F. E. Wood, teaming		35 07
Builders Iron Foundry, supplies		1,295 04
Pierce Perry Co., supplies		858 27
Wm. P. Gould, labor		114 00
F. E. Howe, labor		82 00
Napoleon LeMay, labor		80 00
John Theofilopoulos, labor		65 50
Steve Lathos, labor	•	68 25
Harry Costopoulos, labor	•	68 25
Horace Ellsworth, labor		70 00
John Gilman, labor		10 75
Michael Robicheau, labor		52 75
Wm. Costos, labor		61 50
Braman Dow Co., supplies		87 56
National Meter Co., supplies		39 44
Walworth Mfg. Co., supplies		5 24
Chadwick Boston Lead Co., supplies		188 16

Rensselear Valve Co., supplies		91	45
Mueller Company, supplies		50	60
Total		\$3,453	23
SERVICE PIPE			
B. & M. R. R., freight		\$1	00
Wm. P. Gould, labor		180	00
F. E. Howe, labor		114	00
Horace Ellsworth, labor		40	00
Michael Robicheau, labor		6	00
Chadwick Boston Lead Co., supplies		76	85
National Meter Co., supplies		72	60
Pierce Perry Co., supplies		483	62
Sumner & Dunbar, supplies		27	4 0
Total		\$1,001	47
MAINTENANCE			
Repairs Pipe Line			
Paid to	75	Amou	ınt
Taganh A IVina maring		ф.4	

Paid to	1 70	Amount
Joseph A. King, repairs		\$4 00
N. J. Bolles, supplies		85
Braman Dow Co., supplies		8 02
Ipswich Motor Co., supplies	(14	93 28
Wm. P. Gould, labor		120 00
F. E. Howe, labor	1	52 00
Napoleon LeMay, labor		48 00
Otis McIntire, labor		28 00
F. E. Wood, teaming		24 11
Waldo Bros. & Bond, supplies	·	3 85
Wetmore Savage Co., supplies		34 08
Edson Mfg. Co., supplies		30 15
	1 ~ 1	
Total		\$446 34

Repairs Services

D. ' I.	
Paid to	Amount
Wm. P. Gould, labor	\$1,157 00
F. E. Howe, labor	487 50
N. LeMay, labor	46 00
Joseph A. King, repairs	9 41
N. J. Bolles, supplies	1 20
G. O. McIntire, labor	8 00
C. F. Chapman, supplies	2 00
Ipswich Motor Co., supplies	651 68
J. W. Goodhue Corp., supplies	47 61
Chapman Valve Co., supplies	6 12
F. E. Wood, teaming	48 08
National Meter Co., supplies	7 62
Pierce Perry Co., supplies	85 24
George Hayes, supplies	1 55
B. & M. R. R., freight	1 00
American Ry. Ex. Co., express	10 22
Walworth Mfg. Co., supplies	4 68
R. W. Davis, supplies	1 30
Electric Light Dept., rent garage	55.70
A. J. Barton & Son, supplies	60
, 11	
Total	\$2,632 51
Administration	
Paid to	Amount
N. E. T. & T. Co., telephone	\$37 44
H. B. McArdle, supplies	64 00
Anne Jewett, bookkeeper	500 00
First National Bank, deposit box	5 00
A. H. Walton, supt.	950 00
C. E. Goodhue, P. M.	113 15
Hobbs & Warren, supplies	2 91
Geo. A. Schofield & Son, printing	74 00
T ID II II	5.00

Fred R. Hull, printing

5 00

G. H. W. Hayes, bond	40 00
G. A. Schofield, insurance	12 90
A. H. Walton, auto registrations	6 00
A. H. Walton, commissioner	100 00
C. A. Mallard, commissioner	100 00
J. E. Cole, Jr., commissioner	100 00
Damon & Damon, insurance	25 24
Mutual Boiler Insurance Co., insurance	23 37
Electric Light Dept., power	4,000 00
Total	\$6,159 01
Station and Grounds	
Canney Lumber Co., supplies	\$25 05
J. W. Goodhue Corp., supplies	12 66
Lunkenheimer Co., supplies	9 39
Electro Bleaching Co., supplies	85 34
Newmans Dept. Store, supplies	7 00
D. M. Dillon Boiler Works, repairs boiler	174 20
B. & M. R. R., freight	50
Ipswich Mills, repairs	13 13
Austin L. Lord, labor	74 03
C. L. Lovell, supplies	13 50
Harriet E. Nourse, real estate	2 95
Thos. Groom Co., supplies	18 16
Wallace & Tiernan, supplies	45
Total	\$436 36
Note Payment	
Notes paid by Treasurer	\$3,500 00
Interest	
Interest neid Verious Parties	φ <u>ο</u> 75ο 50
Interest paid Various Parties	\$2,752 50

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING DECEMBER 31, 1925

Receipts		Disbursements	
Cash on hand,		Maintenance	\$9,674 22
Jan. 1, 1925	\$1,004 46	Pipe Line	3,453 23
Water Rates	21,401 10	Services	1,001 47
Services	354 47	Interest	2,752 50
Hydrant Appro.	2,250 00	Notes	3,500 00
Misc. Receipts	472 92	Balance	5,101 53
	\$25,482 95		\$25,482 95

BALANCE SHEET FOR YEAR ENDING DEC. 31, 1925

Bonds issued	\$160,000	00	Engineering	\$3,350	00
Notes outstanding	34,500	00	Land damage	3,599	12
Premium on bonds	10,412	58	Pumping station	14,425	24
Premium on notes	60	25	Pumps & machinery	19,637	65
Appropriations	48,924	20	Storage basin	27,693	59
Misc. receipts	165	43	Bull Brook		
Water rates	411,493	72	Dist. Reservoir	17,827	
Filter appro.	143	28	Pipe line const.	140,346	
Appro. note pay't	26,939	75		36,965	
			Storehouse	178	
			Miscellaneous	2,834	
			Int. on bonds	205,373	
				151,842	
			Material on hand		
			Water rates due	,	
			Services due	,	
			Miscel. bills due		
			Sinking fund pay't		
			Balance	5,101	
			Date of the state	0,101	90

\$692,639 21

\$692,639 21

SINKING FUND

Rece	ipts	Investments
Appro.	\$45,917 41	Ipswich Sav. Banks \$162 06
From profits	49,734 74	Ipswich Water Bds. 18,000 00
From profits	841 44	Ill. Cent. R. R. Bds. 3,000 00
Interest	68,210 67	Ipswich Town Notes 5,550 00
		First Nat. Bank 7,992 20
Total	\$164,704 26	
Bonds retired	130,000 00	
	\$34,704 26	\$34,704 26

SUPERINTENDENT'S REPORT

Following is the report for the year ending Dec. 31, 1925.

MAIN PIPES

The number of feet of mains laid to date and sizes are as follows:

14	inch						1,505
12	inch						10,963
10	inch		1				8,830
8	inch						19,085
6	inch						84,410
4	-inch				11 1		4,924
3	inch						8,028
2	inch						13,646
1	inch						2,070
	152,321	feet.	or	28	miles.	4.721	feet

STREET GATES

Total number now set 161

HYDRANTS

Are	in	good Town	working	order,	total	number	now	set 181
		Priva	ate					16
		Total	l				•	197

SERVICE PIPES

The number of services added this year makes a total of 1149. There has been added 153 ft. 9 in. service pipe on Town and 287 ft. on private land, making a total to Dec. 31, 1925. Services Town Private Totals 1925 1149 26,316 ft. 6 in 31,704 ft. 11 in. 58.021 ft. 5 in. Total, 58,021 ft. 5 in. equals 10 miles, 4,859 ft. 9 in.

The services are cast iron, lead and galvanized iron pipe from $\frac{3}{4}$ " to 4".

SYNOPSIS OF THE PUMPING RECORD FOR THE YEAR ENDING DEC. 31, 1925

Total number of hours for the year, 3,027 hrs., 45 min. Total number of gallons pumped for the year 159 372,500. Daily average for the year 436,637 gallons. Largest day's pumping Dec. 22, 821,325 gallons. Largest week's pumping, July 19, 4,663,575 gallons.

METERS

There in use 1,160 meters Dec. 31, 1925 from $\frac{5}{8}$ " to 3".

Cost of Kimball Ave. Extension

1140 ft. 6 in. cast iron pipe	\$1,040	25
1—6 in. tee	11	50
1—6 in. ell	9	00
Teaming	22	00
Lead	102	98
Hydrant	75	00
Sleeve and valve	59	16
Street box	15	00
Gas and jute	5	00
Labor	673	00

\$2,012 89—\$1.76 per foot

\$7,828 00

1925

WATER DEPARTMENT

JOSEPH T. MORTON, Treasurer

Dr.

Balance, January, 1925 To amounts received:			\$1,004	46
Meter rates	\$20,087	67		
Little Neck	1,313			
	472			
Miscellaneous				
Construction	354	47		
	\$22,228			
Hydrant Appropriation	2,250	00	24,478	49
			\$25,482	95
Cr.	1			
By paid:				
Commissioners' orders	\$14,128	92		
Notes	3,500	00		
Interest	2,752	50		
	\$20,381	19		d
Dalama Tamanan 1 1000	·			
Balance, January 1, 1926	5,101		105 400	0 =
			\$25,482	95
The Treasurer has the following	bills for c	olle	ction:	
Meter rates	\$2,346	56		
Little Neck	426			
Miscellaneous	67			
Construction	188			
Compil dollon	100		\$3,028	62
Motor Commitment Dec 21				
Meter Commitment, Dec. 31			4,799	38

WATER NOTES AND BONDS

Owned by	Amount	Rate				No.	S _o Z	Matures	80.
,				of]	ssue	Notes			
N. W. Harris & Co.	\$5,000	4	Jan.	L,	1897	70	131-136	Jan. 1,	1927
Sinking Fund I W D	1,000	4		Į,		Н	135	Jan. 1, 1	1927
Sinking Fund I W D	2,000	4	July	1,	1899	c 3	∞	Jan. 1, 1927	1927
Sinking Fund I W D	3,000	4		l,		ဗ		Jan. 1,	1927
Adams & Co.	0,000	4		l,		9	139-143-147	Jan. 1,	1927
Sinking Fund I W D	1,000	4		14,		П		Jan. 1,	1927
Name not recorded	1,000	4		17,			149	Jan. 1,	1927
Sinking Fund I W D	4,000	4		31,		4		Jan. 1,	1927
Sinking Fund I W D	3,000	4		21,		က	154-156	Jan. 1,	1927
Sinking Fund I W D	1,000	4		19,		_		Jan. 1,	1927
Sinking Fund I W D	2,000	4		31,		C3		Jan. 1,	1927
Sinking Fund I W D	1,000	4		30,		П		Jan. 1,	1927
Cemetery Trust Funds	7,500	41		l,		15	16-30	1926-19	926-1940 inc.
F. S. Moseley & Co.	12,000	41/4		15,		13	77-89	1925-19	.925-1937 inc.
First National Bank, Boston	15,000	41/4		15,	1924	17	124-140	1925-1934	34 inc.
	104								

ELECTRIC LIGHT DEPARTMENT

CONSTRUCTION EXPENSES

The following bills have been paid for construction during the year 1925:

Paid to	ti.	Amount
J. H. Sheppard, labor		\$211 25
F. C. Manthorn, labor		203 76
G. D. Player, labor		178 63
N. LeMay, labor	•	124 00
General Electric Co., supplies	. "	1,632 82
Manzur & Damon, labor	1	30 71
C. A. Mallard, supplies		20 57
Wetmore Savage Co., supplies		2,460 83
Newburyport Gas & Electric Co.		379 66
Maloney Electric Co., supplies		85 05
R. V. Pettingell Co., supplies		456 73
Sangamo Electric Co., supplies		252 16
Lowell Electric Co.		30 00
Westinghouse Electric Co., supplies		203 27
F. E. Wood, teaming		56 08
B. & M. R. R., freight		100 11
Pettingell Andrews Co., supplies		1,070 71
Eastern Pole & Lumber Co., poles	•	471 38
Ernest L. Brown, meters		105 00
Total		\$8,072 72

CONSTRUCTION DEPARTMENT

Dr.	Cr.

To balance 1924 Transfer from operating account	,		By bills paid By balance	\$8,072 72 6,586 32
	\$14,659	04		\$14,659 04

COST OF CONSTRUCTION

Cost of Real Estate	\$8,117 19
Cost of Steam Plant	16,431 18
Cost of Electric Plant	11,125 19
Cost of Poles and overhead lines, transformers a	and
meters	114,547 25
Cost of Substation	8,318 57
Cost of Transportation Equipment	3,000 00
	\$161,539 38
Note issue	\$97,000 00
Transferred from earnings	29,232 09
Depreciation and other transfers	35,307 29
*	
	\$161,539 38

DEPRECIATION FUND

Balance 1924 * Transferred from income 1925	\$3,443 00 3,758 00
	\$7 201 00

NOTE INDEBTEDNESS

To notes outstand	ing	By notes paid	\$5,850 00
Jan. 1, 1925	\$45,000 00	By bal. outstanding	39,150 00
		-	
•	\$45,000 00		\$45,000 00

MANAGER'S REPORT

To the Water and Light Commission:

Gentlemen:

I submit the following report for the receipts and expenditures for the Lighting Plant for the year 1925.

MAINTENANCE

Paid to	Amount
F. W. Fiske, labor	\$1,725 29
Geo. E. Brown, labor	1,787 50
J. A. McLean, labor	1,801 25
Geo. L. Fall, labor	1,681 65
Wm. P. Edgerly, labor	1,537 97
R. B. Pickard, labor	1,450 13
F. C. Rust, labor	1,458 00
Geo. F. Poore, labor	1,381 50
Total	\$12,823 29
FUEL	
Wile Brothers	\$2,369 62
Geo. W. Pickering Coal Co.	10,122 51
Total	\$12,492 13

MISCELLANEOUS

J. H. Sheppard, labor	\$1,379	25
F. C. Manthorn, labor	1,217	74
G. D. Player, labor	1,237	87
N. LeMay, labor	964	00
Pettingell Andrews Co., supplies	586	86
F. E. Wood, teaming	137	32
B. & M. R. R., freight	6	42
C. F. Chapman, supplies	33	51
Mayer & Porter, auto supplies	132	58
C. L. Lovell, supplies	169	80
Ipswich Motor Co., auto supplies	41	25
J. T. Hood, repairs	3	50
American Express Co., express	36	45
J. W. Goodhue, supplies	24	93
Howard Blake & Son, supplies	19	36
The White Co., auto supplies	22	09
C. S. Garrett, supplies	2	00
A. G. Osborn, oils	1,032	07
Westinghouse Electric Co., supplies	210	43
Wetmore Savage Co., supplies	849	51
Foster McDonald Co., supplies	37	43
R. V. Pettingell Electric Supply Co., supplies	274	60
Western Union Tel. Co., rent poles	8	00
Anne Jewett, bookkeeper	540	00
N. E. Tel. & Tel. Co., telephone	50	03
Geo. A. Schofield & Son, printing	94	85
Geo. E. Marsh Co., supplies	25	80
R. W. Davis, supplies	21	35
Canney Lumber Co., lumber	15	49
Ciolek Hardware Store, supplies	10	01
A. H. Walton, Manager	950	00
G. O. McIntire, labor	4	00
Newburyport Gas & Elec. Co., electric supplies	1,271	58
J. J. Merrill, lamps	497	95
C. E. Goodhue, P. M., supplies	114	65
G. W. Knowlton Rubber Co., supplies	23	13

B. B. Ward, repairs		45
James L. Wile, teaming	9	65
Ames Iron Works, supplies	78	00
H. B. McArdle, supplies	111	95
Line Material Co., supplies	57	98
J. B. Bailey, supplies	198	90
Geo. H. Wahn Co., supplies	168	01
Mrs. C. S. Tyler, supplies	7	14
A. H. Walton, registration	4	00
Providence Engineering Co., supplies	583	21
Line Equipment & Sales Co., supplies	49	80
Sullivans Drug Store, supplies	10	60
Vye-Smith Co., supplies	11	88
E. W. Ham Co., supplies	78	40
C. A. Mallard, supplies	69	24
General Electric Co., supplies	64	34
C. A. Mallard, commissioner	100	00
A. H. Walton, commissioner	100	00
J. E. Cole, Jr., commissioner	100	00
Damon & Damon, insurance	643	01
Warren Steam Pump Co., supplies	20	77
Dyer Sales & Mac. Co., supplies	14	90
Postal Telegraph Co., rent of poles	21	00
Pauline Blunda, rent land	25	00
Municipal Lighting Asso., dues	10	00
Town of Ipswich, garage expense	6	75
Blaisdell Express Co., express	9	75
G. A. Schofield, insurance	574	00
Splen Adv. Co., supplies	18	00
Lighting Despatch, express	3	70
Joseph A. King, repairs	4	55
Peatfield Express Co., express	4	50
Standard Oil Co., oil	25	65
Ipswich Mills, repairs	3	03
Wm. Costos, labor	40	50
Andrew Suforaki, labor	41	50
B. J. Conley, supplies	1	18
Western Floatrie Co. supplies	230	30

 Geo. B. Brown, supplies
 1 80

 Edward H. Smith, labor
 42 61

 Total
 \$15,591 86

NOTE PAYMENT

Notes paid by Treasurer

\$5,850 00

INTEREST

Interest paid Various Parties

\$1,863 00

JOBBING DEPARTMENT

Pettingell Andrews	Co., supplie	es	\$262	79
R. V. Pettingell El	ectric Suppl	y Co., supplies	136	59
Total			\$399	38
Dr.		Cr.		
To bal. profits to		By bills paid	\$399	38
Jan. 1, 1925	\$3,675 15	Bills due Jan. 1, 1925	3	65
To material	416 15	By balance	3,809	43
To bills due	121 16			
	\$4,212 46		\$4,212	46

MAINTENANCE

			1	Dr.				Gr.	•	
0	bal.	Jan.	1,	1925	\$33,934	49	By bills p	paid		
					40 0	~=	T 1 1 1			

To bal. Jan. 1, 1925 \$	33,934	49	By bills paid	\$40,907	28
To sale of current	49,677	97	Less old bills due	7,674	01
To sale of power	4,000	00	Notes paid	5,850	00
To miscel. receipts	828	85	Interest paid	1,863	00
To bills due	495	08	Coal on hand	3,672	27
To coal on hand	565	12	Balance	48,061	91
Rec'd street lights	11,014	00			
To amt. due current	7,512	96			
_					
\$1	08,028	47		\$108,028	47

ELECTRIC LIGHT LOAN

	ì	i 1 3	S .		\$39,150	
1925-1934	20	June 5, 1924	, ro	June	18,000 41/4	First Nat. Bank, Boston
1925-1927	က	1922	4,	Dec.		E. E. Currier
1925-1931	7	1919	<u>–</u>	July		Ipswich Savings Banks
\$100 each	-	1914	30	June		G. A. Schofield
1925-1934	10	1910	30,	Dec.		Ipswich Savings Bank
1936-1937	67	1909	15	June		Malden Savings Bank
1934-1935	c1	1908	30	June		North Ave. Savings Bank
1932-1933	¢1	1907	15	June		Cemetery Trust Funds
1926-1929	4	1905	Ť	May		State of Mass.
1927-1928	2 1	1903	` –	Oct.		Malden Savings Bank
1925-1926	23	1903	r-i	Oct.		Chelsea Savings Bank
Mature	No. Notes	Issue	e of	Dat		Held by

year

1925

ELECTRIC LIGHT DEPARTMENT

Joseph T. Morton, Treasurer

Dr.			Cr.	
To amounts rece	ived:		By paid:	
Commercial Light	\$38,576	11	Orders	\$49,379 38
Prepayments	349	25	Notes	5,850 00
Town Buildings	1,235	28	Interest	1,863 00
Power	13,517	33		
Jobbing	7	94		
Miscellaneous	1,237	06		
	\$54,922	97		
Street Lighting				
Appropriation	11,014	00		
	\$65,936	97		\$57,092 38
Bal. Jan. 1, 1925	8,572	35	Bal. Jan. 1, 1926	17,416 94
,			,	
	\$74,509	32		\$74,509 32
	, , , , , , ,			, , , , , , , , , , , , ,

The Treasurer has the following bills for collection:

Commercial Light	\$1,625 02	
Town Buildings	17 79	
Power	184 76	
Miscellaneous	143 59	
		\$1,971 16
Commitment December 31, 1925		6,158 04
. 0		\$8,129 20

MANAGER'S REPORT

I would recommend the Town appropriate \$11,172 for street lights for the ensuing year.

The following table will show the number of meters installed and the increased amount of current sold.

Year	No. of meters	Sale of current
1923	1084	\$45,829 97
1924	1162	47,942 74
1925	1285	53,677 91

The next table will show the output at the stations and distribution of same.

distribution of same.	
Total K W generated	735,439
Total K W bought	32,900
	768,339
Total K W accounted for Commercial Light	355,681
Total K W accounted for power	194,066
Total K W accounted for street lights	103,855
Total K W accounted for auxiliary lights	8,410
Total accounted for	662,012
Total unaccounted for	106,327
Total generated	768,339
Loss 14%	

The past year's business has shown a very gratifying increase over last year. The increase in K W hours generated and K W hours sold would warrant us to make a reduction in our commercial lighting rate and I would recommend a reduction of \$.01 per K W hour beginning Jan. 1, 1926.

ARTHUR H. WALTON,

Manager.

COMMISSIONER'S REPORT

To the Citizens of Ipswich:

The Municipal Light and Water Commissioners submit their annual report for the year ending Dec. 31, 1925.

WATER DEPARTMENT

The expenditures for the year 1926 are estimated as follows:

For interest payment	\$2,605 00
For general expenses	11,000 00
For construction pipe line	5,000 00
For note payment	3,500 00
For hydrant service	2,262 00
	\$24,367 00

The Board recommends the amount of hydrant service be raised and appropriated from the tax levy, the balance to be taken from the earnings of the department.

ELECTRIC LIGHT COMMISSIONER'S REPORT

The Board recommends that the Town appropriate for Street Lighting \$11,172.

There has been added during the year 10 new lights.

831 lamps at \$12 00 \$9,972 00 24 lamps at \$50 00 1,200 00 \$11,172

We would recommend no appropriation be made for Town Buildings as the various departments include in their budgets recommendation for same.

We would recommend the Electric Light Commissioners be authorized to use any unexpended balance in the operation account as they deem fit.

We desire to report that a reduction of .01 per K W hour for commercial lighting to take effect Jan. 1, 1926.

It is quite possible that with a return of prosperity and a corresponding increase in the Departments business a further reduction of similar amount can be made in the near future. With the Newburyport lines connected at our station, making it possible to repair our engine and generator, which has been done the past year. With Newburyport connected and the present condition of our plant quite an increase in our present business could be cared for. The overhead expense of this additional business would be virtually nothing while the operating expenses per K W hour sold would naturally be less. This increase would make possible a reduction in our present rates and it is the only thing that would do it.

ARTHUR H. WALTON, CHARLES A. MALLARD, J. E. COLE, Jr.

Water and Light Commissioners.

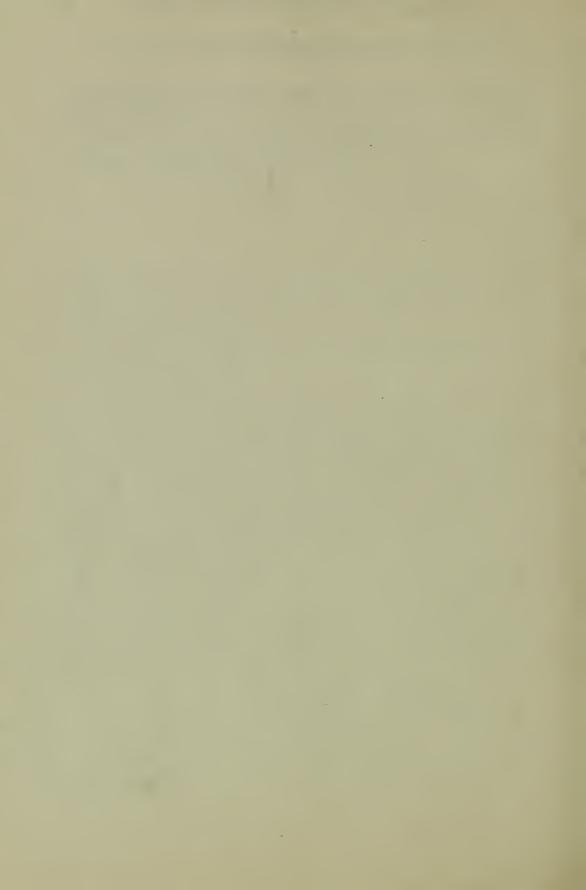
January 21, 1926.

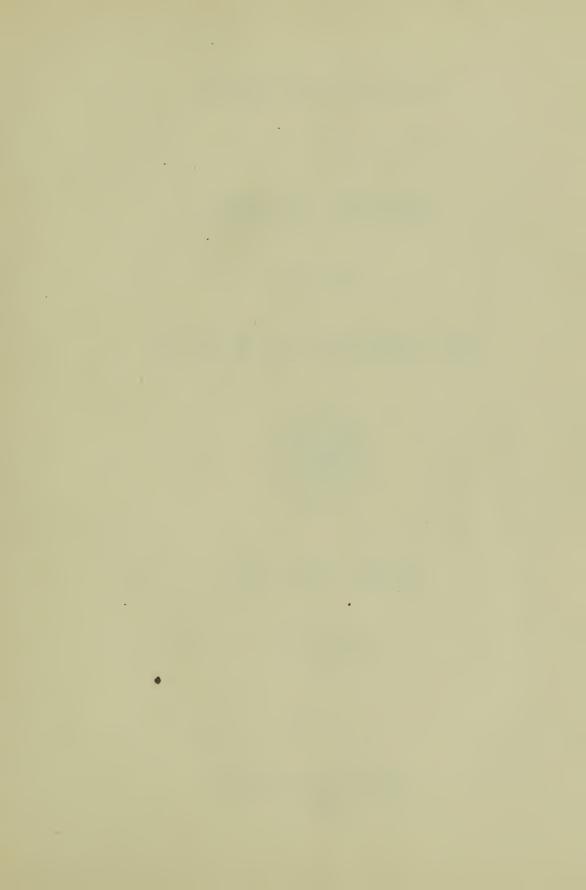
AUDITOR'S STATEMENT

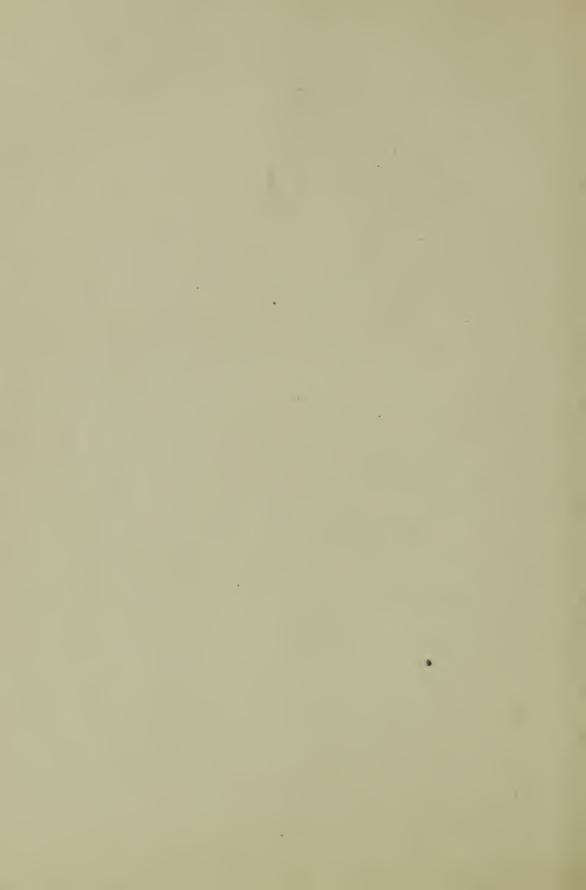
This is to certify that I have examined the books and accounts of the Water and Electric Light Department and of the Treasurer of the Sinking Fund and find them correct.

FREDERICK S. WITHAM, Auditor.

Ipswich, January 21, 1926.







TOWN OF IPSWICH

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE



FOR THE YEAR

1925

CHARLES G. HULL, PRINTER 8 COGSWELL STREET, IPSWICH, MASS. 1926



SCHOOL COMMITTEE.

•			
FRANCIS WADE	"	66	1926
CHARLES L. LOVELL	66	66	1926
HARLAND BURKE	66	66	1927
JOSEPH W. ROSS	66	66	1927
GEORGE E. MacARTHUR, M. D	Term	Expires	1928
ERNEST J. SMITH	66	66	1928

Organization.

Joseph W. Ro	oss	Chairman
George W. To	ozer	Clerk
George E. Ma	cArthur, M. D	School Physician
Martha J. Ste	wart, R. N.	School Nurse
George W. To	ozer	Attendance Officer

Joseph I. Horton....Superintendent and Purchasing Agent
Office.......Manning School Building
Office Hours......School Days from 3.30 to 5.00

EDUCATION.

GENERAL EXPENSES.

Joseph I. Horton, superintendent	\$3000 00
Geo W Tozer, clerk	400 00
Geo W Tozer, truant officer	300 00
Geo A Schofield & Son, printing	71 75
Chas G Hull, "	408 75
Wright & Potter Printing Co, blanks	4 06
Chas E Goodhue, P M, postage & box rent	25 83
New England T & T Co, telephone	220 65
Joseph I Horton, car fares	. 84 10
D A Grady, auto hire	44 00
Moore's Motor Service, auto hire	5 00
E Warren Dodge, "	2 00
Ralph C Whipple, car fares	15 52
Katherine F Sullivan, "	15 18
Geo W Tozer, taking census	100 00
Geo E MacArthur, M D, physician	600 00
The Three Millers, supplies	12 85
Dimond-Union Stamp Works, stamps	3 55
American Railway Ex Co, express	6 91
W A Banfill, painting	11 50
	\$5331 65

TEACHERS' SALARIES

(Day School.)

Ralph C Whipple		\$1492	00
Robert D Conary		1993	35
Helen J Blodgett		1463	34

E Margaret Allen	1570 00
A Erma Brown	1380 00
Catherine A Brown	1290 00
M Katherine Blood	1022 50
Elizabeth C Ferguson	640 00
Sarah C Richards	720 00
Martha E Martin	840 00
Helen N Damon	181 25
Katherine A Stone	500 00
Helen M Kelley	440 00
Katherine F Sullivan	1636 65
Abby L Smith	1397 50
M Gretchen Hamilton	1290 00
Winifred M Burns	630 00
Phyllis M Gaines	690 00
Blanch L Oxner	1090 00
Eleanor A Wass	324 50
Ethel M Archer	1120 00
Marion F Whitney	1120 00
E Benjamin Currier	1280 00
Althine L Hodgkins	1220 00
Elizabeth C Weare	1170 00
Margaret T Reilly	600 00
Emma A Knights	1050 00
Anne E Friend	1120 00
A Pauline Charles	1115 59
Emily J Gove	1003 01
Irma T Gilman	1100 00
Katherine E Hinkley	1003 01
Ruth F Joyce	1120 00
Helen I Wright	630 00
Annie P Wade	1194 00
Amy Stanford	1035 00
Kathleen Harrigan	540 00

A 2	
Alice D Moran	1220 00
Ethel G Jahnke	1020 00
Grace A Bowlen	1300 00
Lelia Ross	630 00
Lucy Ardell Kimball	1220 00
Violet L Hawkins	1020 00
Ruth A Lord	1279 00
Mary J Goodwin	720 00
Lena J Atherley	1120 00
Belle D Rogers Florence A Hosmer	1120 00
Nellie T Smith	1040 00
Augusta A Grenache	1433 29
Arthur H Tozer	1208 00
Martha J Stewart	900 00
Blanche E J Leighton	1000 00
Grace V Conrad	680 00
Ruth C Baxter	440 00
Althea Hayes	400 00
Harriet M Rowe	360 00
Marion R Charles	440 00
Margaret P Howard	364 72
Etta J Stanley	360 00
Ruth M Brown	414 75
Hattie W Brown	318 00
Hilda J Schofield	138 00 64 00
Eleanor A Demons	115 50
Zelda Hayes	
Edith McKee	48 00
Mary Nourse	120 00
	14 00
Isabel G Merson	4 00
Maud C Whipple	12 00
Francis D Cogswell	34 00

Winifred Millard	2 00	
	\$5	8570 96
TEACHERS' SALARIES.		
(Evening School.)		
Katherine F Sullivan	\$72 50	
Nellie T Smith	72 50	
A Erma Brown	18 00	
		\$163 00
TEXT BOOKS & SUPPLIES.		
Ginn & Company	\$582 23	
Houghton Mifflin Co	96 20	
D C Heath & Co	332 55	
D A Fraser	2 10	
Lyons & Carnahan	5 32	
McIntosh Publishing Co	153 52	
F J Barnard & Co	374 48	
Edward E Babb & Co	844 46	
F M Ambrose & Co	125 01	
Silver Burdett & Co	62 25	
Chamber of Commerce, USA	7 50	
Iroquois Publishing Co	59 08	
Dept of Education - Chicago University	5 00	
American Book Co	511 14	•
Chas E Merrill Co	12 34	
The Gregg Publishing Co	73 27	
J L Hammett Co	807 38	
South Weston Pub Co	15 33	
Allyn & Bacon	184 58	
Charles Scribner's Sons	30 06	
Keystone View Co	14 41	
D H Knowlton Co	6 50	
Public School Pub Co	33 51	

1 1 C D 11 C 1	2.40
Institute for Public Service	2 50
The Literary Digest	49 80
Marshall Jones Co	6 08
Little Brown & Co	28 64
Bailey & Himes	20 92
H A Johnson Co	23 00
The Plymouth Press	2 40
The Century Co	1 88
The Macmillan Co	186 77
Gaylord Bros	2 90
Benj H Sanborn & Co	38 41
The National Geographic Soc	18 00
J B Lippincott	1 40
World Book Co	1 23
Wheeler Pub Co	15 82
W S Guiler	1 18
Universal Slide Service	3 00
The Smith Casey Co	64 20
Asia Magazine Inc	6 00
The American Penman	1 25
The Review of Reviews Corp	6 00
The Outlook Co	24 00
Massachusetts Bible Soc	21 00
Harris & Gilpatric	18 72
The Gregg Writer	10 00
The Forum	2 50
The Dobson Evans Co	1 12
The John C Winston Co	728 52
J & I E Moore	12 00
Chas E Lauriat Co	144 52
John W Goodhue Corp	3 15
Manzer & Damon	7 20
Canney Lumber Co	48 24
A J Wilkinson & Co	95 80

Alonzo C Rand	14 50
Chas S Garrett	10 15
N J Bolles	88 50
J E Lombard	12 67
Arthur C Damon	15 05
Hiller Co	18 55
Wm G Horton	1 25
Singer Sewing Machine Co	29 58
Titcomb & Co	2 29
C S Tyler	13 50
Wallace Bruce	50
Underwood Typewriter Co	155 18
Remington Typewriter Co	12 00
Royal Typewriter Co	4 50
Neostyle Sales Agency	85 15
Doe & Ingalls	82 32
Oliver Ditson Co	375 90
A I Savory	7 67
F E Wood	14 38
L E Knott Apparatus Co	40 77
Dennison Mfg Co	4 76
A E Martell Co	2 31
Flax Mfg Co	
Library Bureau	3 50
John H Thurston	1 00
Cambridge Botanical Supply Co	2 00
C F Chapman	6 27
A D Handy	7 83
Amee Bros	5 03
Wellesley Press, Inc	8 25
Longmans, Green & Co	2 45
Business English Pub Co	50 92
C A Nichols Pub Co	3 00
	99 75
George W Craigie	27 73

A	15.00
American Nature Asso	15 00
Dowling School Supply Co	171 57
Irving L White	103 68
The Papercrafters Inc	421 63
John Carter & Co	7 50
Wadsworth Howland Co	14 56
Milton Bradley Co	9 28
Geo P Brown & Co	30
Geo A Schofield & Son	30
Spaulding-Moss Co	121 00
Kenney Bros & Wolkins	209 63
W F Poole	1 75
Eimer & Amend	9 46
Blaisdell's Express	9 45
Marshall-Moulton Ex Co	4 75
American Railway Ex Co	23 74
George Tibbetts	2 50
A B Dick Co	78
Ryan & Buker Inc	442 06
The Office Appliance Co	7 61
Geo W Tozer	37 00
Athletic Trainers' Supply Co	19 95
Wright & Ditson	13 59
	\$8792 67
TUITION.	
	¢5(0,00
City of Beverly, School Dept	\$560 00
	\$560 00
TRANSPORTATION.	
D A C 1	\$1500 00
D A Grady	725 00
W E Garrette	725 00

E Warren Dodge Michael Phelan Roger A Heard Ethel G Jahnke		610 00 495 00 126 00 22 50	
	OVERDORT OF TRAVENERS	·	43 17 0 3 0
	SUPPORT OF TRUANTS.		
County of Essex	,	\$130 00	
			\$130 00
	JANITOR SERVICE.		
Fred B Saunders		\$1344 50	
John S Kimball		1060 00	
I E B Perkins		450 00	
Geo W Tozer		400 00	
W J Wallace		200 00	
W F Rutherford		150 00	1
Ethel Bailey		150 00	
Katherine Pickard		106 00	
Thomas A Howe		18 00	1
Gertrude J Riley		83 00	
Harry Rutherford		1 00	
			\$3962 50
	FUEL AND LIGHT.		

New England Coal & Coke Co		\$1050 15
Chas L Lovell		576 05
A H Peatfield	, , , , , , , , , , , , , , , , , , ,	276 31
Campbell, Peacock & Kinzer, Inc		212 06
Lathrop Bros	•	160 00
George Fall		140 72

Electric Light Dept	42 74
T H Wile, trucking	331 44
Wile Bros, "	53 75
Boston & Maine R R, freight	470 93
Ipswich Gas Light Co	· 44 88
Electric Light Dept	464 04

\$3823 07

BUILDINGS AND GROUNDS.

A W Gould, carpentry	\$106 61
E Benj Currier, carpentry	546 00
Manzer & Damon, carpentry	379 93
Elmer C Smith, painting	25 32
J E Greene, carpentry	15 40
Alliston Mansfield, carpentry	78 75
C A Mallard, wiring	99 05
Philip Plourde, carpentry	10 80
George W Hills, painting	511 77
Reuben Andrews, painting	250 00
R L Purinton, plumbing	45 07
A J Brennan, plumbing	492 53
George Hayes, plumbing	45 83
William Patterson, plumbing	22 27
Canney Lumber Co, lumber	466 81
Lovell & Hall, supplies	37 01
H L Moore, Inc, supplies	15 00
C F Chapman, supplies	59 61
Marcorelle Bros, supplies	1 30
John W Goodhue Corp, supplies	149 57
Arthur C Damon, supplies	1 18
Howard Blake & Son, supplies	34 74
Kenney Bros & Wolkins, supplies	12 25
Masury-Young Co, supplies	122 38

Water Dept, water	342 76
S C Gordon & Son, trucking	81 50
F G Hall, supplies	1 50
Walworth Mfg Co, supplies	5 51
Philip Ewing, labor	4 00
F R Schaller, piano tuning	20 75
Charles Jewett, cleaning vaults	8 00
J H Sheppard, labor	6 00
Joseph A King, labor	4 70
Clarence W Gould, labor	3 50
Geo F Gwinn, supplies	3 50
George Tibbetts, trucking	16 50
B H Davis, labor	1 50
J J Merrill, wiring	166 52
Ciolek Hardware Co, supplies	39 31
Frank Klos, labor	5 00
Austin L Lord, masonry	178 25
W E Bassett, labor	418 87
H A Johnson, supplies	205 00
Eureka Chemical Co, supplies	11 25
The Lunt Jillson Co, supplies	146 55
T H Wile, trucking	27 00
The Brockway-Smith Corp, supplies	15 40
G O McIntire, labor	1 00
F E Wood, trucking	2 00
Edward E Babb & Co, supplies	1014 71
, our F. 100	

\$6259 76

FURNITURE AND FURNISHINGS.

Allen Shade Holder Co, shades	\$316 35
Arthur C Damon, supplies	20 15
W E Hadlock & Co, supplies	5 00
Edward E Babb & Co, supplies	281 40

Kenney Bros & Wolkins, supplies A E Austin, repairs The Office Appliance Co, supplies	80 4 131	50
RENT. Nettie R Johnson	\$30	\$30 00
DIPLOMAS & GRADUATING EXER	CISES.	
Martin Diploma Co, diplomas Herbert C Libby, services	\$53 25	60 00 \$78 60
INCLID ANCE		,
INSURANCE.	+101m	
The Barker Agency Geo A Schofield Damon & Damon	\$1217 258 136	80
		\$1613 24
MISCELLANEOUS.		
Wright & Ditson, uniforms and equipment Hayden Costume Co, costumes Brainard J Conley, supplies A Rothe, supplies	5	78 05 74 50 \$469 07
		ų.07 o
Total expenditures Unexpended balance		\$94102 47 1912 71
		\$96015 18

Appropriation	\$93909	00
Appropriation unpaid 1924 bills	2106	18
		\$96015 18

RECEIPTS FOR THE YEAR.

Com of Massachusetts, Income Tax	\$8580	00
Town of Rowley, tuition	3782	50
Com of Massachusetts, Vocational Education	109	00
Telephone refunds	51	04
Sale of books, paper, etc	15	03
		\$12537.57

·

COL. NATHANIEL SHATSWELL SCHOOL.

Leighton-Mitchell Co, account contract	\$34283 90
Penn Varney, account architect's fee	2802 00
F E Wood, teaming and supplies	491 55
John W Goodhue Corp, tile pipe and suppli	es 210 56
Water Dept, water service	134 90
Austin L Lord, building cesspools	283 06
Heywood-Wakefield Co, supplies	10 00
C A Mallard, electrical work	193 03
Michael Robichau, labor	7 00
Samuel Goodhue, labor	133 50
Isaac Lemieux, labor	10 00
Frank Piepszak, labor	92 7 5
Alex MacInnis, labor	24 00
Austin White, labor	64 00
Philip Bernard, labor	78 00
Noel Boucher, labor	92 00
George Soffron, labor	10 00
Kenneth Ready, labor	26 00
George Day, labor	31 75

4 65
5 35
0 00
0 00

PAYNE SCHOOL REPAIRS.

Edward E Babb, equipment	\$132 24				
Total expenditures Balance from 1924	\$132 24 \$132 24				

COGSWELL SCHOOL REPAIRS.

Edward E Babb Co, equipment	\$60 15
Total expenditures Balance from 1924	\$60 15 \$60 15

Distribution of Pupils In the Ipswich Schools By Grades and Ages

AGES

	0	100	6	117		16	5	7	5	69	09	40	[
Total	196	163	189	142	177	129	135	102	105	9	9	4		1501
20												2		2
19									_	2	-	_		5
18									-	4	8	6		22
17									-	4	4	91		36
91						_	2	5	15	17	18	=		69
15						4	12	91	23	20	13	-		89
14					5	91	24	27	30	15	9			123
13			_	7	21	20	39	25	30	9				149 123
12			3	5	20	24	42	21	4	-				120
=			4	18	39	40	15	8						124
10		2	29	33	09	23					-			147
6		26	57	45	28									157
8	9	37	73	25	4									146
7	38	70	21	6										126 138
9	98	27	-	}										126
5	47	-												48
Grade	-	2	3	4	5	9	7	00	6	0	=	12	13	

ENROLLMENT OF PUPILS IN THE DIFFERENT GRADES FROM 1916 TO 1925.

1925	061	163	189	142	177	129	135	102	105	69	09	40		1501	36
1924	214	154	199	155	140	125	124	66	113	57	55	27	3	1465	87
1923	223	165	195	130	127	127	110	104	9/	09	33	28		1378	12
1922	198	184	174	147	134	148	131	87	71	52	32	32		1390	83
1921	212	199	144	136	991	=	117	59	69	37	33	21	3	1307	88
1920	210	201	140	130	107	134	06	55	52	47	25	25	3	1219	147
6161	180	159	127	83	133	94	82	53	64	39	32	26		1072	72
1918	191	144	117	120	104	75	. 63	49	75	37	27	28		1 000	4
1917	164	121	110	114	80	93	09	89	80	43	36	27		966	21
9161	130	117	123	87	81	65	77	99	80	58	37	34		975	
Grade		II.	III	IV.	V	VI.	VII.	VIII.	IX.	×	XI.	XII.	Post Grad.	Totals	An'ual Increase

SUPERINTENDENT'S REPORT.

To the School Committee of Ipswich, Mass., Gentlemen:

In compliance with the law of the State, this, the twenty-fourth annual report coming from the Superintendent's office, and being the tenth in the line of my succession, is herewith submitted for your consideration. In accordance with the general practice of the day I shall mention but few administrative problems and ask your serious attention to the consideration of those larger matters which deal so directly and so vitally with the education and training of our youth. These matters have been held in abeyance for some time. Necessity is pushing them farther and farther to the front. The time has come when they should be taken up and dealt with in that business-like and virile fashion to which their importance justly entitles them.

Enrollment.

For the first time in the history of our schools, the enrollment has reached the 1500 mark. The enrollment tables, to be found in another part of this report, show the steady increase of our school population for the last ten years---a growth of more than 50 per cent. In other words, it has grown from 975 in 1916, to 1501 in 1926. School accommodations have not grown in corresponding ratio. Old conditions have not been relieved but have become cumulative. Contrary to the experience of previous years, the primary grades were not overcrowded in September, but have gained slowly and steadily since that time until, at present, nearly every primary grade has its usual enrollment.

There may have been several and various causes contributing to this unusual condition, but so far as my personal observation goes, I am inclined to the view that the exemption from the requirements of the vaccination law, given pupils of private schools except in times of epidemics, may be a partial explanation of this condition.

I wish to state that I am writing without prejudice, but if the presumption be correct, then any law favoring one class of children above another should be so amended that its provisions may apply with equal force and binding to all classes of schools and school children. Public school authorities should interest themselves in this matter, and endeavor to have the provisions of the law enforced without partiality or favoritism.

Attendance.

The attendance record of the lower grades especially has been badly shattered by the visitations of mumps, measles, whooping cough and a few sporadic cases of scarlet fever and diphtheria. Perhaps other years may have shown an equal number of absences within a shorter period of time, but certainly never before have these diseases been so persistent and long-drawn-out as during the present school year. Conditions have been most discouraging to the teachers and the work of these schools has been greatly hindered. Only by a prompt return of normal healthful conditions and the untiring efforts of these teachers shall we be able to redeem the loss sustained by these most important schools.

In the higher grades a marked improvement in attendance is quite noticeable. This gives evidence of two very pleasing phases of our school affairs. First, a growing interest in school work; and second, an increasing measure of health and physical vigor among our pupils. Dr. Taylor of the Federal Health Department, who was working in conjunction with the Massachu-

setts State Department of Health in a country-wide inspection of school children for goiter, found not a single case in either the Junior or Senior High School. He also made a statement to the effect that "He rarely or never found a healthier or better nourished group of children in all his experience." This was most gratifying to us, for he also said that from 40 to 60 per cent of the children of Ohio and other States of the Middle West were afflicted with the malady mentioned. So much to the credit of free milk and medical supervision.

The long list of pupils to be found near the end of this report, who have not been absent nor tardy nor dismissed this year, gives substantial evidence to the truth of what has been said in the foregoing.

Changes of Teachers.

The changes of teachers, compared with those made last year, were reduced by more than fifty per cent. Of course, additional teachers were employed to meet the requirements of the increased membership of the schools, but, aside from this, fewer changes in the rank and file of the teaching force were made last vear than ever before, even though salaries are far from adequate. This may have been due largely, in the first place, to the large surplus of Normal graduates who failed to secure positions; and, secondly, to the influx, or return, of older teachers who had accepted clerical positions during the war, and who decided to return to teaching again when those positions were declared vacant. These conditions are rapidly changing. The law of the survival of the fittest is operative here as elsewhere. weak and unfit are being weeded out. The demand for a higher quality of work was never so strong. The selection of teachers is being made with greater care, and before the election of new teachers again takes place the supply will have returned to normal. It may truthfully be said that good teachers will always be

in demand and will always command a good salary.

This statement is in keeping with all intelligent economic experience. We rarely get more than we pay for. To employ a poor teacher because you can secure her at a smaller salary, is the very worst kind of educational and economic blundering. It is as wasteful as it is disastrous, and an enlightened selfishness alone should dictate a different policy and procedure. The quality of output should have first and final consideration in the employment of a teacher and in the estimate and measure of her work. The best are always the most economical. This is especially true where the welfare of our youth is concerned; for it is upon them, upon the character and kind of development and training they receive, that our national life, and our civilization even, in large measure depend.

If frequent overturn among the employees in our industrial establishments is considered a hindrance and a bar to success, and often leading to failure, how much more important is it that we should be able to retain our best teachers for the proper training of our children? We are constantly losing some of them. This, of course, may be expected. We cannot compete with those richer communities nor with those States whose settled policy is to secure the best that the market affords regardless of price. But we can and should make our appropriations for salaries large enough to retain a larger proportion of our teaching force. In this way alone shall we be able to maintain the standard of our schools and to compete upon fairly equal terms with those communities with larger financial resources at their command.

As these salary increases are contingent upon the measured quantity and quality of the work of the individual teacher, her attitude towards her school, the public, the school authorities, and the degree of co-operation shown towards each of these, there should be little difficulty in making a satisfactory salary

adjustment, and our appropriations should be sufficient to meet all such cases.

Our funds should be large enough to make a better selection of new teachers, also. These should be selected on the basis of character, preparation, experience, and fitness for the work. No consideration should be given to a candidate on account of relationship, religious or political affiliations, popularity or social prestige. She should have an innate, mother love for children, and should believe in her work for the work's sake. This type, to be sure, is not common; but by employing as many as possible of this kind and paying them an adequate salary, you would soon have a corps of teachers of whom any community would be proud, and the mental and moral growth of your children would give infinite satisfaction. A school system cannot be built in a day, nor a corps of high grade teachers collected during a summer vacation. The best you can get should be secured, and the best you have should be retained.

Teaching is fast becoming a profession requiring as great an expenditure of time and money in its preparation as that of either the law or medicine. Many of our Commissioners of Education and Superintendents of large city school systems receive salaries that compare favorably with those paid to Mayors of cities and Governors of states. This careful preparation is reaching down into the ranks of the teachers themselves, and communities should be wise enough to recognize this tendency and to encourage it in every possible way. This will mean better salaries and better teachers everywhere.

Reorganization of the Junior High School.

Attention was called in last year's report to the unfavorable teaching conditions existing in this school. They were classified under three general heads, viz: The overcrowded condition of the rooms, the impossibility of a systematic grading according to mental ability, and the impossibility of holding the pupils up to

their work. Mass teaching may be held responsible for the larger part of these troubles. This may well be termed the factory method.

Educators everywhere are seeking relief from this unscientific and wasteful method. Individual differences in mental ability as well as differences in mental alertness are recognized and admitted by all. In fact, they are self-evident. Still, we have felt obliged to adhere, for various reasons, to this method, notwithstanding the fact that we were fully cognizant of its defects, and its terrible burden of failures.

In addition to the physical and financial difficulties to be overcome, there is another of a more technical character, and that is that our Normal Schools have not trained teachers for work with individual pupils. These schools now acknowledge that too much emphasis has been placed upon method, that we have been teaching subjects rather than pupils. What we tried to find is some arrangement of classes wherein no pupil is neglected, and still to retain the largest convenient group of uniform mental ability as a class. Something between the Winnetka system, which is almost wholly individual, and the present classification. The Dalton plan may work well with older pupils, but we did not care to try it here.

Here is, briefly, the plan we are trying out. First, all the slower pupils of both the seventh and the eighth grades were placed in the largest room in the building under the charge of Miss Stanley as principal with Miss Hayes acting as her assistant. These pupils have no connection with the other classes except in chorus singing, and are thus freed from the lockstep of departmental teaching. The plan is to give to each pupil such individual attention as he needs. The same course of study is used throughout the school, but the assignments to these pupils are shorter, that is, they are limited to the individual capacities of the pupils.

The other classes are arranged on the same basis of mental

ability and alertness, and classes in two grades sit in the same room and pursue the same subject at one and the same time. To make this a little clearer, suppose we have a room of forty pupils. Twenty of them will be seventh grade and twenty will be eighth grade. Both will be studying the same subject during the period, let us say arithmetic. Another room will have the same arrangement but with another subject, as geography or history. While one class is reciting the other class is preparing the lesson for the next recitation, either in that same room or some other one under a different teacher.

The following advantages for this arrangement may be claimed: First, the time used in passing is reduced just one half. This in itself is an important item, as nearly a period a day was consumed under the old arrangement. Second, the classes are just one half as large and the teacher can give more attention to the individual pupil, both during the recitation period and after school if occasion requires. This she could not do before. Pupils can do more blackboard work and their mistakes are made and corrected directly under the eye of the teacher. Third. the brighter pupils do more work and progress more rapidly. They are no longer held back by the slower ones. Fourth, each pupil may do the grade of work for which he is mentally fitted. If a boy in the seventh grade is capable of doing eighth grade work he may take the work of the higher grade, without confusion or conflict with any other of his classes or subjects, as both classes have the same subject at the same time. Fifth, the pupils of each grade learn something from the other by "listening in." We gain information by the ear as well as by the eye. Few of us realize or appreciate how much of our knowledge is gained in this way. The testimony of former pupils is most conclusive on this point. Sixth, the pupil learns how to study. The teacher may expect and demand of him some preparation in the work of her class. Here he may be trained to meet his obligations fully and promptly---a training we feel justified in saying that,

heretofore, has been but poorly done or omitted altogether --- a training that will help the boy to become a more successful man and a better citizen. Homework, too, may be somewhat reduced. Seventh, the pupil's opportunities for "getting by" are reduced to a minimum. Each teacher has the authority to promote or demote from one grade to another within her own classes. The responsibility can be placed where it belongs, whether it be the teacher's or the pupil's, and such measures. looking toward an improvement in the situation, may be employed to suit specific cases. More time, more authority, more scope for initiative, more opportunity for self-expression is given the teacher, and her work should be correspondingly improved. This gives the maximum of flexibility. The only thing rigid about it is, that the work must be done. Eighth, last but not least, the last fifteen minutes of each day the teacher has her home-room pupils back in her own room. Of all the periods of the day, this is the one period above every other for the teacher to impress her personality upon the children under her charge. It is a time of relaxation, one in which the time is given over to discussion and round-table conferences, when biographies and the best selections of prose and poetry may be studied and freely commented upon by pupils and teacher, with the distinct purpose of having the pupil acquire a taste for what is beautiful and good in literature and in art, and to lay a foundation upon which to build character. It is a time, too, in which the teacher should strive to create a real home atmosphere, whose influence may be felt and lived by the pupil long after he has left school. This is the end and aim of all right training. Said one little girl to her teacher at the close of one of these last period exercises "It makes you feel better when you go home."

The degree in which these aims, as expressed in the foregoing, may be realized, depends upon the attitude of the teacher towards the arrangement, and her whole-hearted co-operation in carrying out its provisions, These arrangements are not foolproof; neither can they withstand the shock of half-hearted or self-seeking participation. There must be thorough preparation and the time allotments for recitations and for study must be rigidly adhered to, else some other teacher will be defrauded of her rightful share of preparation by the incoming class. Each teacher must have a keen moral sense of what is just and right, and give to others in the same measure that she would receive from them. Whenever this spirit is lacking, weakness and failure will develop at that point. But to the teacher of broad vision, of refined and sympathetic insight into the needs of her pupils, there is given the opportunity for some fine constructive work which will reflect credit upon both her pupils and herself. Some further adjustments in the organization of this school are still to be made, after which our Junior High School should, and will, be doing more thorough work than ever before.

For further information concerning the work of the school, you are referred to the report of its principal, Miss Katherine F, Sullivan.

Senior High School.

What is true of our schools taken as a whole, is also true of our two high schools. The Junior High has an enrollment of 234, while the Senior High enrollment of 276 surpasses that of any other year in the whole history of the town.

When the Manning School was opened in 1874, it had a graduating class of five members, among whom was Mr. George W. Tozer, the present clerk of the School Board. This year the class will number about 40, an increase of 700 per cent. It will be seen from these figures alone, that the membership of these two schools is in excess of the whole school population of the town at the time the Manning School was opened. The large percentage of increase of our graduating classes reveals a trend or modern tendency in school populations of which too many of our people are wholly unaware. More and more of our youth

are attending the higher grades and are remaining in those grades for a longer period of time.

A few figures from the Report of the U. S. Commissioner of Education may be of interest here. The estimated school population of the country at large in 1924 was 29,345,911. The total number actually enrolled 24,288,808, of whom 20,898,930 are in the elementary schools and 3,389,878 in secondary or high schools. In 1900 the percentage of high school pupils to the whole number attending all schools was 3.3; in 1924 the percentage was 14.---an increase of over 300 per cent, and one, when all the facts are considered, that is fully justified.

The high schools the country over are giving a good account of themselves and retaining the confidence of the people. A high school diploma is a necessary credential and passport to a rapidly increasing number of occupations and callings, and the young man or young woman starting out in life without one, is entering the field under a severe handicap. Too many of our pupils in the past have been made to realize the true significance of the "closed door" when it was too late; too many of them have been forced to abandon the hope of engaging in those occupations which otherwise appealed to them. It is on such occasions as these, when the young man is brought face to face with these hard, inexorable situations in life, that he does his real thinking. But this is not forethought, and neither wishes nor regrets will avail him anything then.

I have said that the high schools of the country are giving a good account of themselves. And so they are. Prof. Greenough of Harvard University, in an address before the High School Masters Club, held in Boston a few Saturdays ago, made a statement which should convince the most skeptical or the prejudiced as to the real value of this type of schools to the common people. This is as it should be. The high school is the college of the people; and when they undertake to prepare pupils for college they should do so as well or better than

any competitor in the field, else they lose both caste and confidence. Not to be able to prepare for college is a reproach to any high school, and a certain stigma attaches to the graduates of such school when thrown in with those from accredited high schools. I know whereof I speak, for some of our former graduates were made to feel the sting of this situation.

But we have emerged from that condition. We are an accredited high school, although it took seven long years to become such. Today our high school has all the exemptions and privileges of any high school in New England. Our students stand well in the higher institutions to which they have gone, in some cases being the only one in the class to receive an A mark. The school spirit developing here is fine, extremely so. Nothing gives me such real joy as it does to see the old boys come back to the school during their college vacations and acknowledge in most manly fashion their indebtedness for what this school has done for them. At last, the wishes of the founder are being realized, the sowings of years past are coming to fruition. In another connection I shall speak of a few outstanding needs of this school; but, for the present, will refer you to the report of its principal, Mr. Ralph C. Whipple, for a more detailed account of its work.

The other schools of the town have suffered no change in leadership during the past year. These are the foundation schools of the whole system, and the standards of the higher schools can be maintained only by the quality and character of the work done here. As has already been indicated, they have suffered greatly in their work by reason of the unusual amount of sickness. And while not so much progress has been made, especially in the lower grades, as in other years, a good foundation has been laid and more rapid progress will be made upon the return of normal conditions.

We were unable to try out the Winnetka System, as we had planned, for the reasons already given; but under more favorable conditions it may be well to give the system a fair trail in one of the primary rooms. These grades have lacked sufficient reading material. This we have recently tried to supply, but the want is still felt and further additions to this part of our equipment should be provided as soon as possible. The teachers have been very patient and uncomplaining, but under the present pressing necessity, they should be given some encouragement, if the standards of attainment are to be reached before June.

The penmanship in the grades has improved, and the letters received at the office each month show more care in preparation, a larger content, and better workmanship. I hope the Committee will see a way to renew the practice of giving prizes for this work, as in years past. It was a great stimulus to the whole school membership, and a worth-while practice which I hope may again have a place in our school program.

The Linebrook School.

This is our only rural school. It is nearly five miles from the center of the town, and some of the children live a mile or a mile and a half beyond the school house. To transport these children, especially the smaller ones, such a distance in all seasons and in all kinds of weather, is out of the question. It is too much to ask or expect of any parents to consent to having their children separated from them six or seven hours each school day, especially as so many things might befall them during that interval.

More than this there is an economic factor to be taken into the consideration. Not a few of these children belong to families where the fathers work for the owners of the surrounding farms. Without school privileges for these children, farm help cannot be secured, and the farmer stands to lose in both land and production values.

So far for the negative side of the proposition. But there is another side which contains many elements of a genuinely pos-

itive value. There are the school, the church, and the homes of these people---three of the great outstanding landmarks of our civilization---and these are all functioning in this little neighborhood far more effectively than in any other community in the whole town. The schoolhouse has become a real community center. The people, both old and young, gather here for social and educational purposes, and on most occasions the room is crowded to overflowing. Home talent is utilized to the fullest extent, and an effort is being made to regain something of that prominence in certain special lines which this neighborhood once so rightfully enjoyed. A good start has been made and we have reason to believe that the future is assured. We feel that Linebrook Parish will be a good place in which to live.

During the year electric lights have been installed, thus permitting the use of the stereopticon lantern; a new floor has been laid, and the ground in front of the building partially graded. Arrangements with the librarian, Mrs. Baxter, have been made whereby books from the Public Library will be sent to the school once a fortnight. These will be placed in charge of the teacher, who will be responsible for their proper distribution to both the children and to people of the neighborhood. Magazines, books and papers will be contributed for a prospective reading table.

A few necessary improvements should be made as soon as the weather permits. The walls and ceiling should be painted and real slate blackboards should take the place of those that have done service for the last fifty years.

By continuing the grading beyond the westerly end of the building, and painting the outside of the building itself, the appearance of the whole plant would be greatly improved.

Too much cannot be said in commendation of Mrs. Jahnke and the work she has done for this school and neighborhood. She has been the one moving, energizing force that made these improvements possible. She has given of her time and strength

and her devotion to the work of these improvements has been given in unstinted measure. She has secured a response and an appreciation that is as gratifying as it is rare. We trust that the good work begun may continue through the coming years, and that the people of this community may take a just pride in their school and reap the full enjoyment of its opportunities and privileges.

Evening School.

Just where the greatest need exists and should be realized, we get the least encouragement.

The Evening School was opened in October just after a carefully planned drive had been made. The proprietor of the Opera House threw upon the screen, night after night, for a whole week or more, announcements stating when and where this school was to be held. These announcements were in three different languages and must have reached a large number of people. Posters were scattered about the different parts of the town, and the reporter of the Salem News did his part in informing his many readers of the advantages to be derived from attendance at this school. More than this, there was a genuine effort of personal soliciting. Promises were given that classes in any subject would be formed provided ten members would register and agree to attend throughout the course. Every possible inducement was given to insure a large membership, but when the time came, fewer than forty presented themselves for registration.

These were divided into three classes, two in Americanization work and one in Typewriting. A few additions were made to the first two classes, and their members have shown the same earnest effort to master the difficulties of speaking and writing English, as has characterized these people from the very first. They are responsive, eager to learn, and are willing to forego any pleasure or to make any sacrifice in the successful pursuit

of this knowledge. Some of them are reading quite well, though they knew not a single word of English when they first came to school. Their writing, too, is exceptionally good, in some cases beautiful, and their progress far outstrips that made by some of our day pupils. They are foreigners, men and women together, but they each have a purpose and are striving most commendably to reach their goal. Many of them are married; some have children in our public schools. These are making every effort to the end that they may converse with their own children in the language of our schools.

The class in typewriting died a natural death; that is, if the word natural has any relation to that which is usual or customary as determined by observation and experience.

The class started with seventeen members. It was warned that it would be discontinued when the membership fell below ten. I think it took just four evenings---it may have been five---to accomplish this remarkable feat in rapid transit. There were a few foreigners in the class, but too few of them to give stability or to make for permanency in the organization, and the class was given up.

It is in this as in many other matters in life,---much depends upon the choice you make. If our young people place pleasure above the serious preparation for life, then, to that degree are they limiting their possibilities for successful living. Knowledge and skill were never at a larger premium than today, and these come only through persistent effort and struggle. The question is, is it worth while? It's just a matter of choice.

New Phases of the Year's Work.

Education has been defined as a preparation for complete living. One of the objectives, agreed upon by educators generally, is a preparation for one's leisure.

The hours of labor have been shortened considerably. In-

stead of working ten and twelve hours a day, we work but eight. Fully one-fifth has been lopped off our working time and may be devoted to other uses. What shall we do with it? How shall we use it to our best advantage, to our highest physical, mental and spiritual good? It is a matter of choice largely, and choice is determined by our ideals. To fix our ideals and to help us in making a choice has become the function of the school, and so, by common consent, we have fixed upon music as the one great source of both pleasure and profit. Music, too, is the universal language.

The Music supervisor is already working with the grade children with a scheme of music appreciation. This is accomplished by means of the victrola and a carefully graded series of records. The children are taught to recognize the various instruments used in making the record and also to distinguish the different tonal qualities, the phrasing, and the movements to be found in our best musical compositions. The children of Germany, of Italy, and of England, are far ahead of us in this matter of music appreciation. Their musical tastes have been developed and cultivated; ours have been neglected. Any effort, then, along this line of music interpretation should be considered as a great boon to the rising generation, for it will add much to the enjoyment of its leisure.

We have gone another step farther in the department of music. Any pupil of the Junior or Senior High Schools, and in fact, the work is not confined to these grades, may receive credit towards a diploma for work done outside of school hours in either vocal or instrumental music. Credits for this work, in order to have any force or value, must be certified by the parent, the music instructor, and the principal of the school. This puts music in the same rank with the other subjects in the curriculum and brings an outside agent into the school faculty, thereby extending its field of influence.

Reading is another subject that we are stressing at the

present time. Arrangements have been made with Mrs. Baxter of the Public Library to furnish the books to be used by the pupils in their efforts to secure certain grade certificates. The pupil who reads five books, most of which are non-fiction, and reports upon them, receives a certificate. Upon reading and reporting upon twenty books, with the same proportion of non-fiction, he receives the large State certificate. In many places private individuals, clubs, and other organizations, extend this list to thirty books by offering small prizes such as medals, books, etc. This is a very valuable piece of constructive work. It supplements the work of the school, provides a source of pleasure and information, develops a taste for good literature, and establishes the reading habit. This, too, is outside work.

Efforts along new lines have not been confined to the pupils alone. The teachers have been permitted to have a part in these professional improvements. Last October the Committee very generously agreed to pay the expense of an instructor from Tufts College for a course in Sociology to be given to the school teachers of the town and to all other of our townspeople who cared to join the class.

Miss McKee, a graduate of the college, and who is at present working for a doctor's degree, was recommended for the work. She is a young woman of good personality, has had considerable practical experience in this line, is fully competent, and is devoted to her work. From the very first she created a very favorable impression, and everything was progressing finely until personal illness overtook her, This caused a slight break in class meetings. She resumed her work a little later, when the death of her mother compelled her to give up the work. Tentative arrangements have been made, and it is hoped that the course may be completed by Professor Skinner of the same college. Owing to the fact that the college recess comes at this time, work by the class will not be resumed until Feb. 17.

Too much in favor of these after-school courses cannot be

said. They are coming to be more generally recognized throughout the country as a means of professional opportunity and advancement. In not a few instances they are taking the place of the summer school, and I am inclined to this view. At the end of the summer term teachers as a rule are unfitted for further mental work; they should rest, and try to regain that physical and mental vigor so necessary for the work of the coming year. These afternoon classes come as a break in the monotony of every day teaching, give variety to the work, and furnish a supply of available mental capital which can be put to immediate use.

At this point I pause in my report to insert those of the principals, the supervisors, and the various other school officials.

MANNING HIGH SCHOOL.

January 20, 1926

Joseph I. Horton,

Superintendent of Schools, Ipswich, Massachusetts.

Dear Sir:-

It is with pleasure that I submit to you, and through you to the citizens of lpswich, my sixth annual report.

The mechanical administration is not so far different from that of the past years; and even though I can see some improvement and gain, I realize there are many things in which we are failing to go ahead as we should.

The enrollment of the school this year is appreciably greater than at any previous time during my connection with

the school, We have an enrollment of 274. Of this number 40 are seniors; 60 are juniors; 69 are sophomores; and 105 are freshmen. Of the total, 156 are girls, and 118 are boys.

I believe any thinking person will realize that the efficiency of the school is increased with the increase in numbers up to a certain level. Probably the high school of about 300 pupils is the most economical school to run from the standpoint of cost and value to the pupil.

The school of from three to four hundred pupils allows for an enriched program, with a satisfactory distribution of pupils in a class. It is recognized that each teacher in high school work should have about 125 pupils a day, or five classes of 25 pupils each. In the small school, in order to offer any variety of subjects, we of necessity have to run small classes of less than 25 pupils. This makes it necessary to give some teachers more than five classes. This year the size of the school is such that I can divide the classes satisfactorily; and even though I could make a program to divide the school more efficiently. I find it necessary to make smaller divisions to fit the class rooms. present, to divide the classes as they should be divided, we need nine large class rooms, whereas we have only four. We have an increasing interest in the science work, and have laboratory desks for only twelve pupils. There are eleven rooms in the building, including the basement---which can hardly be called a room---and the assembly hall, which is used every period in the day for classes.

I am not stating these facts in the spirit of fault-finding, but because I believe very few outside the school realize the conditions under which our high school pupils are working. I have publicly stated that we have nothing to call a laboratory, and I believe no one can truthfully deny the statement.

Last spring we had an official visit from the State Supervisor of Secondary Education. His report as a whole was very gratifying. He had no criticism of the organization, nor of the work

of the school as a whole; but he did point out some very serious defects in the physical equipment of the school. First, he criticized our library, in that we are expected to have five books per pupil in our reference library, whereas we cannot show one book for each pupil. Secondly, maps and other equipment are lacking.

I wish at this time to say we appreciate the efforts of our school committee to overcome some of these unsatisfactory conditions.

We have been granted a few new reference books, and one set of maps; but if we hope to maintain our standing with the state department we must continue to add to our equipment each year even more than we have during the past year.

It is agreed that the work of the public school system is divided more or less into two parts. The work of the first eight years is devoted to teaching the child the fundamentals, or to giving to him the tools with which he is later to work. The high school is supposed to arouse the individual to some desire to make use of those fundamentals he has at hand. It is hard to draw the line; the grades must start a desire in the child for something beyond; and on the other hand the high school must devote much time to drill and review of those fundamentals.

I take much pleasure in watching the changes that take place in the individuals who enter our high school. No two individuals are just alike; and no two individuals have the same home training. In general our methods in school have to be the same for all, and we try to help the individual to adjust himself to the general plan. I feel that the majority readily adjust themselves, but the very small minority of pupils that do not adjust themselves use up the time of the teachers and of other pupils wastefully.

l study these cases especially; for usually they lead to special attention, and sometimes to discipline. I find in general that they are due to a well meaning but unwise home influence. Our

real problems are invariably from those boys or girls who are so pampered and helped at home, that they have no initiative of their own. They are not made to do for themselves. Parents, in some cases, do algebra, read books, and write essays, so that the child will not have to exert himself. We cannot help that boy or girl. The child must learn by doing for himself.

In spite of the temporary failures in school, I feel that a majority of our graduates are going out with a resolve to be good for something. Each year our colleges and other higher institutions are trying more and more to study and put into practice methods which will more satisfactorily weed out the unfit before they enter the institution, but even under the most careful study they are accepting many who cannot do the work. The number of freshmen in college dropped during the first half year is alarming. The high school principals of the state have made a study of the causes of these failures. The colleges were asked to express their opinions as to the cause of failure. The answer seemed to be that the change from home life and the direct supervision of the school leaves the college freshman floundering and he does not settle down to work. Statistics published by Harvard College show that the pupils coming to them are about equal in number from the public high school and from the preparatory school. The preparatory schools, moreover, are represented in the group of failures by a greater number than is the public high school.

I feel that there are many reasons for the above results, but the pupil who has the ability and learns to work by himself, will not fail. During the Christmas vacation I had the pleasure of meeting with the class of 1923, at a reunion dinner. Twenty of the twenty-six graduates attended the dinner, and the spirit of interest in the school was very sincere. Each one present related experiences since graduation, and I am proud to say for them that each is doing some real worth-while work. Seven of the class are in college; two have graduated from Normal School

and are at present teaching, while one is still there in the longer course. I cannot think of a single person who has graduated in in the last five years who is not doing something worth while. At least our high school is not training for the loafer class. The graduates of last year are situated as follows:

Name	Present Occupation
Mary Beals	Wheaton College
Natalie Brown	
Mark Hayes	Holy Cross
Mildred Pickard	Working
Harry Merson	Dartmouth College
Margaret Phelan	Salem Normal
Mary Woleyko	66 66
Jennie Jiankountzos	66 66
Philip Ewing	Stroudsburg Normal
Shirley Hale	Essex Aggie School
Bernard Phelan	Lowell Textile School
Peter Pasukonis	Essex Aggie School
Robert Shaw	Burdett Business College
Dorothy Merry	Hollander's, Boston
Mary Munroe	Miss Pierce's School
Audrey Patterson	Salem Commercial
Mildred Jedrey	Salem Hospital Training
Elsie Hull	Gordon's Store
John Callahan	Crane's Estate
Edmund Witham	E. E. Gray
Thomas Doyle	G. L. Hoyt, New York
Beatrice Ricker	At Home
Isabelle Swasey	Office Geo. B. Brown
Thomas Henley	F. E. Wood
Angie Wile	Office Work, Providence, R. I.
George Christopher	General Electric Co.

Robert Hills Alice Mullens Bertha Savory Hayward Hosiery Hosiery Shop Office of Judge Hayes

Of the above class some are working at present with the idea of earning money to go to college next year. Some who are working now are taking special courses along lines in which they wish to develop.

From graduation program following this report you will notice that the system of giving honors was somewhat changed from previous years. We feel that it is rather unfair to pick one of a group as valedictorian and another as salutatorian, where there are often four or more doing equally good work. Consequently we have established the system most generally in use in the state. By this system the honor pupils are given notice on the program, but the graduation parts are given to those who have shown special ability in speaking or writing as well as in general scholarship.

There has been a continuous growth in the work in athletics during the last four years. We have tried to keep in mind the greatest good to the greatest number, and although it is best at present to have interscholastic contests, the real value comes to that large group of boys that go through the training.

I think there is no doubt that the training which these boys are getting is of as much value as any other one thing they receive from school training. We cannot hope to get the best results until we have some suitable place in which these boys can work during the winter.

The girls have responded very well to what little work in athletics we have been able to give them; but I feel that we have failed as yet to make any satisfactory provision for them.

The work carried on by the special teachers and supervisors will be taken up in detail in the individual reports but as I made a change in the program this year hoping to stimulate more definite interest in the domestic and manual arts I wish to state

results as they appear. The demand for domestic science was greater than we were able to meet with the facilities at hand. There seems to be very little interest in the high school manual training and I doubt if it is best to continue this in our curricilum. It does not seem fair to take a teacher's time two periods a day for only seven pupils.

The work in extra curricula activities such as dramatics, school paper, assemblies, social events, and many other school interests might well be taken up here but I do not know where to begin or end. I will say, however, the teachers are devoting much time out of school hours to help broaden the school life.

In conclusion allow me to express my appreciation of the interest, effort, and very definite support you have given the high school work.

Respectfully submitted, RALPH C. WHIPPLE. Principal.

FIFTY-FIRST ANNUAL COMMENCEMENT OF MANNING HIGH SCHOOL THURSDAY, JUNE 25, 1925

Marching Song

Cadets on Parade

School Chorus

Invocation

Rev. S. A. MacDougall

Essay

"Abeunt Studia in Mores"

Mark Hayes

Essay

Books as Educators

Natalie Brown

Carmena Wilson

Glee Club

Essay "Dux Femina Facti"

Mary Beals

Essay Patriotism Yesterday and Today

Harry Merson

Esmerelda Levey

School Chorus

Address "Four Questions and Four Answers"

Herbert C. Libby, B. A., Litt. D.

Presentation of Prizes Presentation of Diplomas

Joseph W. Ross, Chairman of School Committee

Benediction

Rev. S. A. MacDougall

GRADUATING CLASS OF 1925

COLLEGE COURSE

*Mary Antoinette Beals

*Natalie Harriett Brown

George Mark Hayes Mildred Mary Pickard

GENERAL COURSE

John Augustus Callahan Thomas Benedict Doyle Philip Evans Ewing Nathan Shirley Hale Thomas Levi Henley Elsie Marguerite Hull Peter Martin Pasukonis Bernard Michael Phelan Margaret Mary Phelan Beatrice M. E. Ricker Robert Gove Shaw Isabelle Dodge Swasey Mildred Lena Jedrey
Jennie Antoinette Jianakountzos
George Edmund Witham
Mary Sophia Woleyko

*Angie Wile Dorothy Ann Merry *Harry Stewart Merson Mary Melissa Munroe

Audrey Marguerite Patterson

COMMERCIAL COURSE

George Christopher Robert Donald Hills Alice Helene Mullins Bertha Blake Savory

CLASS OFFICERS

George Mark Hayes, President
Natalie Harriet Brown, Vice President
Mildred Lena Jedrey, Secretary
Philip Evans Ewing, Treasurer

*Pupils who have maintained a rank of 85 per cent. or above for four years.

JUNIOR HIGH SCHOOL.

To the Superintendent of Schools, Ipswich, Mass.

Dear Sir:-

Once again I submit a report of the work of the Junior High School.

As space is limited I will mention briefly a few changes made necessary this past year. The greatest change, perhaps, is in the reorganization of classes, whereby each teacher has two The teacher conducts a recitation with grades in her room. half of the pupils while the other half is studying. Many educational leaders believe this plan has many advantages over the one grade room. One advantage advocated is that boys and girls better learn how to study under the supervision of the teacher; a second is that they unconsciously imbibe a great deal of knowledge from the recitations of the upper classes. At present the scheme is working very well. It enables us to promote by subject. If a pupil cannot do the work of the grade, he can easily be placed in a lower class, and an unusually bright child can be transferred to a higher class. We shall be able to judge more fully of the merits of this plan next year.

Early in the year pupils were graded according to tests given in arithmetic, English, history and geography. The pupils needing the most help were placed in a room where the greatest amount of time could be devoted to them individually. Seven grade six pupils of the Burley School, were added to this class, due to the lack of seating capacity in their own school. When a vacancy occurs in the other classes a child doing good work is transferred from this room to fill the vacancy.

Our increased enrollment again this year has made it impossible to accommodate all the pupils in the five class rooms. It was necessary to install desks in the dressing room of the hall where twenty pupils are now under the care of a teacher. Although the class is small in numbers it is handicapped in other ways.

A change in music periods was also very imperative. We have no room or assembly hall large enough to seat our pupils for chorus work. Each Wednesday when the supervisor comes, we pass to the Manning School "Assembly Hall where we are

obtaining unusually good results in three-part singing with the large chorus.

During the evening session of schools, educational week, we were much gratified to meet nearly one hundred and fifty friends and parents of our pupils, who availed themselves of the opportunity to visit the various rooms. If these same people with any others, would visit at least once or twice more before the close of the school year how much closer might be the bonds of understanding and friendship between teacher and pupil, and this relationship would result in greater benefits to the pupils.

The dramatization of Hiawatha given three years ago was repeated with as much success as formerly, at our graduation in June. Sixty-eight pupils received diplomas and these with few exceptions entered the senior high school in September.

This year we are stressing the work of citizenship through character building in our daily program. Instruction is given along the lines laid down in our course of study in health, selfcontrol, self-reliance, reliability, clean play, duty, good-workmanship, team work, kindness, obedience and loyalty. pupils get training and practice in the cardinal virtues. are taught to live and work together in the spirit of good fellowship and mutual helpfulness. They will carry with them those things which have been built into their hearts and souls, which make for the highest types of womanhood and manhood and good citizenship. They may forget the academic work, but if we can make these ideals become a part of their very nature by habit, they will never lose them. Much depends on the teacher. Scholarship is not a sufficient qualification. A successful junior high teacher must have a strong personality, large sympathy with and understanding of the peculiarities of these boys and girls. We try to create the very best environment possible for them. Our pupils are being trained in leadership through leading and directing their companions as patrols. Citizenship also comes by co-operating with student leaders.

A program of the graduation exercises and a list of the graduates follow.

Respectfully submitted, KATHARINE F. SULLIVAN.

JUNIOR HIGH SCHOOL GRADUATION JUNE 23, 1925

Programme

1. Invocation

Rev. P. J. Durcan

2. Piano Solo

Mary Levesque

3. Drama - "HIAWATHA"

Act 1.

Smoking the Peace Pipe

Act 2.

Scene 1. Hiawatha's Childhood

Scene 2. Hiawatha's Hunting

Music "Happy Birds"

Junior High School Chorus

Act 3.

Scene 1. The Advice of Nokomis

Scene 2. Hiawatha's Wooing

Music Violin Solo

Dorothy Richard

Act 4.

The Wedding Feast and The Picture

Writing

Music Daybreak

Junior High School Chorus

Act 5.

The Famine

Act 6.

The White Man's Foot and Hiawatha's Departure

- 4. Awarding of Diplomas

 Chairman of School Committee
- 5. Music Class Song
- 6. Benediction

Rev. Frederick J. Kenyon

GRADUATES OF JUNIOR HIGH SCHOOL, JUNE, 1925

William Angelos **Jarvis** Appleton Ruth Beals Ralph Bowen Walter Budzianoski Paul Callahan Mary Clancy Camille Comeau John Comeau Isabel Cummings Barbara Damon Harold Davey Myrtle Hebb Justin Hull Mary Klosowski Sophie Kobos

Edith Richardson Lavinia Robisheau Rufina Pollard Frances Ross Mary Stone Walter Waz Sylvester White Chester Wile William Yenacopoulous Helen Zervas Stella Zylka Doris ledrey Stella Bartnicki Eleanor Brocklebank Marshall Brown Gertrude Ciolek

Margaret Lord Stanley Machai Antolina Merchut Emily Minichiello Lillian Newman Edna Paine Leonard Phelan Mildred Mansfield John Roper Stanley Wegzyn David Williams Tina Maniates Mary Gallant Evelyn Hebb Helen Lord Dorothy Perkins Hilda Saunders Frank Raymond

Arthur Cole Evelvn Comeau Louis Galanis Pauline Greenberg Marguerite Haskell Samuel Koffman Arthur Lemieux Dorothy Richard Elizabeth Smith Olive Wells Doris Zuoski Matthew Dabrowski John Heard May Levesque Harold Mosher Fred Pickard Anthony Starsiak Alec Szklarz

DEPARTMENT OF HYGIENE AND MEDICAL INSPECTION

PHYSICIAN'S REPORT.

To the Superintednent of Schools, Dear Sir:---

In reviewing the records of the physical examinations of the pupils, it is interesting to find that there has been each year an improvement in the general health. These examination records have been made continuously since 1914. Two or three years ago the State Department of Education prepared a form which was approved by the State Department of Health, which is used for the records. Except for slight modification it is precisely the same as the form first adopted, and shows at a glance the health status of the pupil each year.

The intensive public health work carried on by Federal, State and Municipal agencies is now bearing fruit in healthier children than were found a decade ago. This is most promising for the future.

Representatives of Public Health Work from both State and Federal Health Departments have visited our schools and have made many helpful suggestions for developing the work.

Perhaps the most important piece of work that has been done is the survey made by the Federal Government to determine the extent of the "Goiter Menace" throughout the country. This of course is a scientific question that cannot be discussed in a brief report like this. Suffice it to say that Ipswich was one of the towns chosen, and the survey was made by Dr. Taylor of the United States Public Health Service. Ipswich got a clean sheet so far as goiter is concerned; and Dr. Taylor spoke in praise of the general good health apparent among the children.

The law regarding vaccination against small pox has been complied with. Every child has either been vaccinated or has been certified as an unfit subject for vaccination.

Three years ago a limited number of children took the "Schick" test for diphtheria susceptibility; and the majority of those found susceptible were immunized. The Board of Health offered to provide the same tests last year and the year before but nothing was done. The Board of Health again offers to have the tests made. It is not compulsory, but parents owe it to their children to have them protected against diphtheria.

Number of pupils examined for record Number examined at schools by request of 1340

nurse or teacher	136
Number of labor certificate examinations	24

The reader is referred to the nurse's report which gives more detailed information.

Respectfully submitted,

GEORGE E. MacARTHUR, M. D.

Ipswich, January 21, 1926.

SCHOOL NURSE'S REPORT.

To the Superintendent of Schools,

Dear Sir:---

The report of my work as School Nurse for the year ending December 31, 1925, is as follows:

School visits	270
Class visits	455
Home visits	318
Inspections	17169
Talks	284
Consultations	24
Treatments	180
Weighed and Measured	3413
Notices sent to parents	973
Taken to Dental Clinics	46
Assisted Doctor at Physical Examinations	1340

Respectfully submitted,

MARTHA J. STEWART, R. N

[Were it not for the fact that the School Nurse and her work in this community are so well and favorably known, I would again be tempted to make some comments upon the character of her report as I did last year. Without wishing to incur her displeasure, or in any way subjecting her to public scrutiny, I feel that I must add just a word of appreciation in which I know that many of our townspeople would gladly join me. But I am bound to respect her wishes in the matter; and with a modesty as simple as her own, I am going to say that she is the most efficient person in the whole school outfit. With her, it is service above self, and this service, too, is frequently given at the expense of physical weakness and pain, No self-sacrifice seems too great for her. By her works she has gained a name and a character that will endure.—Joseph I. Horton.]

MUSIC REPORT.

January 18, 1926

Mr. Joseph I. Horton, Superintendent of Schools, Ipswich, Massachusetts.

My Dear Sir:

Perhaps the most accurate report of the progress that has been made in music in the lpswich Public Schools during the past year, is that given me by the teachers. They say, without exception, that our boys and girls are doing much better work this year than ever before. This is due, in a great measure, to the change that has been made in the course of

study. New music readers, "Music Education Series," were purchased last year for all grades above the first and the results obtained are far beyond our expectation. The investment is certainly paying dividends.

Another change has also been made; and that in the Junior High School. Previous to the last few months, it was necessary to crowd approximately one hundred and twenty-five pupils into one small class room for their bi-weekly music period. This, of course, was wrong in every way. The lack of an assembly hall made it necessary. Through the courtesy of Mr. Whipple, who gave up one of his class rooms, Manning Hall is now used each week for the full Junior High Chorus. (This is called an assembly hall. Why, I do not know.) We find the work so much improved under present conditions, that I do not believe the teachers would even consider our old method.

We are also planning a course in "Music Appreciation." This, of course, is vitally necessary. Work will begin immediately upon the arrival of our records for the victrola.

Last spring, at the Opera House, the combined chorus and glee club of the Senior High School, gave a concert and presented, with their solo numbers, the cantata "The Erl King's Daughter." They were assisted by Mrs. Burke, soprano, and Mr. Field, baritone. It is planned to make these concerts an annual affair. In fact, the chorus is working upon a cantata for presentation in the near future. In order to be a success, we must have the cooperation of the townspeople. Will you help us?

May I say just a word at this time in regard to our present Glee Club, and of which I think I may feel justly proud? We rehearse each week at the close of school; and from an enrolment of nearly 150 girls in the High School, 125 have joined the Glee Club. I doubt if there is another town or city in New England that can boast such a membership, in proportion to the size of the school.

These girls, with a few from the Junior High, followed their

usual custom of carol singing Christmas Eve. Automobile trucks were furnished through the kindness of the lpswich Mills and F. L. Burke & Son, and over one hundred girls were driven to various parts of the town, singing their Christmas carols and leaving a small gift for elderly people unable to leave their houses,---a custom, I believe, that should never be allowed to die.

I would suggest that your committee purchase a Victrola for the Payne School. It is the only school building in town without one. And this building will have to be excluded from our music appreciation course unless this is done.

Also, I would suggest the purchase of fifty records for use in the upper grades and high school. These records would be used for the purpose of having a "Music Memory Contest" late in the year. The contest has been given in hundreds of cities and towns.

May I thank you and all those who have been so generous with their loyal support?

Sincerely yours,

ARTHUR HAROLD TOZER.

DOMESTIC SCIENCE.

To the Superintendent of Schools, Ipswich, Mass.

Dear Sir:---

A few changes have been made in this department since last year. A definite course of study has been made out

and is followed by all the classes from the sixth grade through to the freshmen class. The object of having and following such a course is to lay a foundation in the principles of home-making upon which the students can work in the laboratory asd in their homes as well. We endeavor to develop individuality and resourcefulness in each student.

This year the work in high school has been considerably changed. The freshmen were offered a course in Domestic Arts for the entire year and devote two periods a day to the work. The first half of the year was devoted to food study, the last half to dressmaking.

Seventeen girls have elected this course. Most of them have been exceedingly interested in the work and in many cases the results have been gratifying.

New equipment is needed in order to bring this department up to the standard of Household Art Departments in other schools and also in order to do more work and thus obtain better results.

This department, I feel, does not receive the attention it merits. Every girl should learn to be a good home-maker. Busy mothers do not take the time to teach their daughters the art of home-making, thus the responsibility falls upon the schools. Surely the work of this department should interest every thinking citizen.

In conclusion I wish to thank you and all of those who have aided me in any way in my work.

Respectfully submitted,

MARION F. WHITNEY.

MANUAL ARTS.

To the Superintendent of Schools, Dear Sir:---

The work in the Manual Arts department has been changed slightly this year owing to the change in the Junior High School program.

Last year each class consisted of pupils of a single grade at each recitation. This year the seventh and eighth grades recite together, each class being made up of part seventh and part eighth grades.

This change has been beneficial to the seventh grade pupils as it has permitted them to gain an insight into the next year's work, and in many cases seventh grade boys are doing eighth grade work.

The enrollment this year is about the same as last year. The High School class is smaller, as Manual Arts is considered as a full point credit. This necessitates ten periods a week in the shop. Many were unable to enroll in this subject because of other subjects conflicting with this in their programs.

The Junior High School classes, however, are larger than in the past, which balances the enrollment.

The boys are taking active interest in the work and many remain after school in order to advance themselves.

I wish to invite the people of the town to visit the Manual Arts Department and see the work which is going on. It is not an encouraging thing for a teacher or for the class to do a high class of work comparatively unnoticed. Anyone is welcome at any time and I am sure any person who spends a few minutes with us will leave us with a better opinion of the work we are accomplishing.

Respectfully submitted, E. BENJAMIN CURRIER.

MECHANICAL DRAWING.

To the Superintendent of Schools,

Dear Sir;—

Every boy in the High School class is required to spend two periods a week in the Mechanical Drawing class.

Every piece of work must be carefully planned before the actual work is attempted. Between these problems I have introduced some Machine Construction and some Architectural Drafting.

Many boys are enrolled in the drawing class who do not take manual arts. Many are preparing for Electrical Engineering and are doing Electrical and Machine Construction Drafting only.

I have planned a course to meet each of their individual needs and the results are very gratifying. All indications point to a good exhibit of Mechanical Drawing at our school exhibit in June.

Respectfully submitted, E. BENJAMIN CURRIER.

ATTENDANCE REPORT.

To the Superintendent of Schools,

Dear Sir:-

I have investigated two hundred and three cases of absences and found the majority of them due to the prevalence of measles and whooping cough with some few cases of scarlet fever. No serious cases of truancy have been found and all have been returned to school.

I have issued one hundred ninety certificates to minors during the year.

Very truly yours, GEO. W. TOZER, Attendance Officer.

PENNY SAVINGS ACCOUNT.

I have collected \$90.03 from the teachers and have deposited the greater part in the Savings Bank as requested. Owing to the fact that the children bring money for their milk it has caused a falling off in the penny savings.

GEO. W. TOZER.

PARENT-TEACHER ASSOCIATION.

In the Parent-Teacher Association the policy was pursued of having monthly meetings in Town Hall, free to any grown-up person who cared to come. These meetings were planned so that all present, whether able to understand English or not, could enjoy them. Of necessity they had to be for the most part pictures, and the attempt was made to have these of very practical character. Some of the subjects were:

Use and Mechanism of the Telephone. How Paint is made. How Glass is Made. Early Spring Flowers.

Besides these entertainments, the Parent-Teacher Association undertook to provide milk for under-nourished school children and crackers for all children who took milk. Considerable money was collected for books for a School Library now in use.

The Playground was maintained during eight weeks in summer, again proving its value. With the beginning of Autumn, 1925, a new policy was undertaken, to have public entertainments half as often and to develop a sound plan of Americanization. In pursuance of this plan, classes in dressmaking and millinery are now in progress. It can not possibly be an overtax to anyone's imagination to realize how much expense the society is under, nor why, besides our money-making evenings, it is absolutely necessary from time to time to solicit gifts, our dues being only 25 cents a year. Any persons or societies who in any way have assisted the Parent-Teacher Association can surely have the satisfaction of knowing that they are doing a great deal of good, and that their gifts of whatever character are received with sincere gratitude.

MRS. MARION HUMPHREY.

SCHOOL GROUNDS IMPROVEMENT ASSOCIATION,

The Field Day exercises were given up last year, as the time devoted to training the school children for the Boys' Week Par-

ade was fully as much as could profitably be given for this feature of our school work.

While the parade was considered a complete success from nearly every point of view, excepting that of the teachers, it failed to add anything to our financial resources.

Little was done the past year towards beautifying our school grounds. An attempt was made to plant a few ampelopsis vines about the blank walls of the Burley School which was not successful. But more caution will be used the coming spring to give these vines better protection until they have established themselves, and gotten beyond the reach of geese and goats.

Some arrangement should be made between the School authorities and the Rotary Club whereby the date for these events could be pushed forward into June. Then all the civic and business forces of the town should be invited to unite in their contribution to make this day one general holiday in which all might have a share

The schools would not expect to receive all the proceeds from such a gathering, but a very small percentage of the receipts would be satisfactory, and keep our School Grounds Improvement Account in better condition for making future improvements. A great deal more will be required this year, as the grounds about the New School will need considerable attention.

MRS. BESSIE B. DAMON, TRUSTEE.

In Account with School Grounds Improvement Association

Dr.

Jan. 1. To Balance in Bank \$208.57 Strubs 1925 Aug. 24. Francis Wade, shrubs Dec. 31. Balance in Bank Jan. 1. Balance in Bank \$200.67
1925 Aug. 24. Francis Wade, shrubs Dec. 31. Balance in Bank

Respectfully submitted.

MRS. BESSIE B. DAMON,

TRUSTEE.

1925		1925	
Jan. 1. Balance on hand	\$ 29.08	Jan. 6. J. E. Lombard, Milk Bill	\$ 14.52
" 31. Rev. P. J. Durcan	5.00	Feb. 3. " " "	13.11
Feb. 7. John T. Heard Lodge Masons	ons 14.00	Mar. 4. " " "	9.72
" 14. Legion Auxilliary	2.00	Apr. 9. " "	13.23
Apr. 2. Unknown Friend	3.00	May 5. Miss Helen Wright, Teacher	her 4.80
2	1.00	July 3. J. E. Lombard, Apr., May, June bills 37.92	ine bills 37.92
" 24. Parent Teachers' Asso.	25.00	Oct. 15. "	8.97
May 14. Unknown Friend	2.00	Nov. 4. "	8.76
June 24. Parent Teachers' Asso.	25.00	Dec. 7. "	6.21
Oct. 5. " "	25.00	26. "	10.32
	001014	" " Miss Rowe, Teacher	1.92
	\$1.08	" 31. Balance in Bank	1.60
9761			¢ 121 08
Jan. 1. Balance in Bank	\$ 1.60		00.101

Respectfully submitted, JOSEPH I. HORTON,

Obituary.

SUALLY obituary notices have no place in a School Report. But the schools, occupying as they do so important a place in community affairs, should strive in every way to develop those broad and sympathetic relations which put man above the brute. They should never lose the human touch, especially in the smaller communities; and so I record the passing of three of our pupils during the past year—

MYRON HOWE......Senior High THELMA JOHNSON.....Warren Street ANTHONY KIEPAZ....Burley School

Measured in years, their lives were short indeed; but before the close of their little day, they had endeared themselves to many friends, and had given promise of that nobility of character, that purpose of right living which many of us older ones would do well to emulate. Their record, though brief, lacks nothing of completeness, and will remain unsullied and free from soil through all eternity.

"And yet, dear heart, remembering thee,
Am I not richer than of old?
Safe in thy immortality,
What change can reach the wealth I hold?
What chance can mar the pearl and gold

Thy love hath left in trust with me?"

Needs.

The law requires that the superintendent of schools, in addition to the annual report required by the School Committee, shall make such special reports as are necessary to inform the committee and citizens of the conditions, work, and needs of the schools. The general practice is to consolidate all reports into a pamphlet thereby giving the maximum of information at the minimum of expense. Our needs are varied, and some of them of very long standing.

The walls and ceilings of the westerly rooms in the Manning, all those in the Winthrop, and a few of those in the Burley Schools, should be painted and whitened before the opening of school in September. It was planned to have a good part of this work done during the last summer vacation, but owing to delay in starting upon these improvements, much still remains to be done. Chairs and a teacher's table are sadly needed for the physics laboratory. The floor of the assembly hall should be relaid.

At the Payne a dozen storm windows for the northerly side and ends of the building would assist materially to lessen the fuel bill. In Miss Bowlen's room thirty desks are needed to replace the old ones which happen to be the odds and ends taken from the various school attics of the town. With a full complement of slate blackboards for the three rooms, this building should need no special repairs or equipment for some time to come.

Storm windows, a storm porch, new thresholds, and repairs to the lower floor are needed at the Burley School. Reference and text books will also be needed.

Coming back to the central group of school buildings, your committee should consider the advisability of installing a sep-

cises of Education Week the rooms were left in darkness as the wires were unable to carry the load required for both buildings. Temporary repairs have been made, but this is simply a makeshift measure, which is bound to fail when the demands of an emergency are placed upon it.

The line-fence between the Manning Street abutters and the school grounds on the east, has already been under consideration. A right-of-way out to this street would prove a great convenience and a means of safety to hundreds of our school children. This has been pointed out to former committees and a partial solution of the problem was secured by a temporary lease or rental charge. But this privilege was only temporary and after a while was wholly withdrawn.

This group of buildings will in all probability be used by our school children for many years to come. Many of these will come from lower High Street and down Warren Street from the east. A cut-off of a few rods in length would save them miles and miles of travel and protect them from the dangerous traffic of the street. The same is true of the situation directly in front of the Manning School across Central Street. The street from the other side of the brook should be extended. This would be of immense advantage to the business interests of that locality, and it would also furnish an outlet for the schools. Nearly seven hundred children meet at this point four times a day, and every possible safeguard should be provided for them as soon as possible.

There is another matter to which your attention is invited and that is a dental clinic for the schools as a whole. We are beginning to realize the important part the care of the teeth plays in promoting our bodily health. But we have not realized the loss, in the aggregate, to pupils suffering from tooth troubles. It has been proven repeatedly that the rank or class standing of children improves in direct ratio to the attention and scientific

treatment given to their teeth. Individuals as well as classes have shown a net gain in class rank from 15 to 60 per cent. No child can accomplish anything in his studies if his teeth are troubling him. An impacted tooth would send any of us to the mad-house.

So important has this knowledge become that progressive communities are employing full-time dentists to look after this special feature of educational work, and it pays splendid dividends.

For many years our local dentists have been giving of their time and skill in this splendid service. Every two weeks Miss Stewart, in charge of a group of children, finds her way to the Cable Hospital for this purpose. Little credit, due rather to the fact that it has become customary than to a lack of appreciation, has ever been given these people. Outside those personally interested, it may be almost unknown. But their work stands approved and will some day receive that measure of recognition which is the reward of all true service. A part-time dental clinic, open to all the children of the town, would be a most useful adjunct of our school system---something that is worthy of your careful consideration.

But our one great outstanding need is a new High School. Next year's entering class will be one of the largest to enter the school. All available space is taken. The assembly hall and the room in the rear of the stage are used as classrooms every day.

The new school building, while admirably adapted for the intended purposes of better housing, grading and supervising the lower grades, with the additional advantage of economical upkeep, will not relieve the tension of the higher grades where the crowding is more serious.

We need more class rooms. Seating capacity is not the sole requisite of a school building, although some few seem to be possessed of that idea. Class rooms, laboratories, and assem-

bly rooms should be in sufficient number and so arranged as to provide the largest measure of convenience and comfort to those having any part in the activities of the school.

It should provide also for those ultra-curricula events which have so large a share in the all-round training of the youth of today. Nearly a dozen of these organizations, right here in our midst, are held in abeyance and suppressed simply because they have no place in which to grow and expand. We have no place for Boy Scouts, or Campfire Girls, or Basket Ball teams, etc. What outlet will this youthful energy and enthusiasm seek in lieu of their wholesome recreation? What place have we that will serve as a community center?

Those of you who were privileged to hear Dr. Barker's lecture last fall, may well judge of the value, the moral significance, of such an address to the young people of this community. We should have more of them; they should be given in the assembly hall of some school building, and be considered as a feature of the regular school work.

Objections have been raised to the admission of Rowley pupils to our high school. These, to the number of about fortyfive, are scattered among fifteen or twenty classes covering a range of three four-year courses. If you will divide the total number by four, you will find that the number to be distributed among the various classes is very small indeed and does not constitute nor contribute any over-burden to the classes of which they become members. In fact, the upper classes, say those of the junior and senior years, are usually small and it is simply a question of economy whether we shall teach five or eight pupils. The overhead will be the same, and, at present, they are paying part of it. A class may become too small. In such a class it is hard work to secure either enthusiasm or interest; the subject becomes dull, the pupil indifferent and we are frequently compelled, in the interest of economy, to drop the subject altogether. Right here is where the Rowley pupil fits in. By reason of the

larger class membership we can offer more subjects to our own children, secure a deeper interest and maintain a higher standard of class work.

Again, there are rarely more than fifteen to enter the freshman class, and these are the "pick" of the Rowley schools. This small number doos not and can not offer any serious obstacle to the promotion of our children; nor does it, in the least degree, curtail any of their school privileges. In fact, it is most helpful to them. More than that, their withdrawal from our high school will not give any perceptible relief from existing conditions.

At the present time the pupils of the Junior High School are obliged to make use of the assembly hall of the Manning School once, a week for their chorus work. This arrangement was forced upon us at the expense of time and inconvenience. Fifteen or twenty minutes are lost in passing from building to building, and Mr. Whipple loses a period in his school.

But the risk of crowding one hundred and twenty pupils into a single room was too great even for a moment's consideration. In case of fire which might block the main stairways, the only exit remaining would be one narrow, crooked stairway, on which, in case of panic, scores of children might be trampled to death. This was a possibility. The responsibility was too great for anyone to assume, and therefore the change was made.

A new high school would permit the Junior High School pupils to occupy the Manning Building, and both schools would then be better accommodated and do better work.

The land on Green Street, now owned by the town, offers one of the most favorable locations for such a building. In fact the building is already there, and I am credibly informed that it can be remodelled at a considerable saving over the cost of a new building. This building would give us a sufficient number of class-rooms, laboratories, assembly hall, and gymnasium which might also serve the purpose of a lunch room. With such facilities our high school could expand, and enlarge its field of use-

fulness both to our young people and to the adult portion of our population. It would be a real community center, where every reasonable taste would be given an opportunity for selfexpression and enjoyment, and make the Town itself a better place in which to live.

No person living can predict the changes that will take place in our educational aims and purposes during the next fifteen years. No one doubts that they will be broader in scope and have more of the vocational element in their makeup. The larger manufacturing industries are leading the way by establishing schools of their own. Their skilled employees, overseers, and superintendents are selected from these graduates instead of being imported. To emphasize this point of view a little stronger, let me quote from a Director of Industrial Education:-

"When industry is forced by circumstances to depend upon the product of these schools, some attention must be given to the quality of the school product. In the very nature of things, another generation will find our industries being operated, and, to a considerable extent, managed by persons who began their training in our public schools. These industrial leaders are now interested, as a matter of protection, in the character of youth the public schools are preparing to send to the factories. It is vastly important that young men who come to industry are willing to work. Technical information, although of great value. is much less important than a wholesome attitude towards work and social obligations. Many national leaders, parents, and schoolmen are beginning to ask if there is not something wrong with a school system whose chief aim seems to be to train our children away from work instead of training them into useful service in occupations."

Whether these industrial leaders, with all the resources of capital at their command, with large vision, boundless energy and indomitable will power, are going to sit idly by and have no voice or interest in changing the scope and purposes of our educational system. I leave you to judge. Remember it is for their own protection and profit. Their prosperity and their very existence demand the change.

Our colleges, too, though perhaps unconsciously, are strengthening the position of these industrial leaders. What is to become of the thousands of young men who fail to survive their first college examination? The other thousands who fail of admission? The colleges don't want them. They are not of the right mental type to succeed with the courses the colleges are offering. The professions are crowded; the supply of educational misfits is sufficient for present needs.

Thinking men everywhere are turning their attention to schemes of broader training, and the sooner this basic change is made in our educational program, the better it will be, especially for New England. The small industry should have its inning.

The grounds and buildings of the Green Street property will be found well adapted to any educational changes that in the future may take place. Even the farmer and the orchardist may find opportunities here, and this, too, may prove no dream. The town is exceedingly fortunate in possessing such a property and let us hope that the original intent and purpose of the purchasers may, at no distant date, be fully realized.

PERFECT ATTENDANCE.

The following is the list of pupils who have not been absent, tardy, or dismissed during the past school year:

Winthrop School---Junior High School.

Kenneth MacLeod Arthur Scott
Daniel W. Stone George Dziados

Dorothy Scahill Helen Brown Phyllis Haggerty Emma Richard Fabian Ciolek Gertrude Walehek Lillian Boulais Helen Lampropoulos Harriet Goodhue Josie Pytlakoska Stella Cuik Simonne Porter Victor Baxter Stanley Sourouwic Ernest Manzer John Galanis Roger Raymond Ethel Galanis

Eva Soltsvz Gladys Durham Augusta Michon Elsie Watson Henry Minichiello Joseph Saroka Helen Kobos Irene Lampropoulos Wanda Piepszak Stanley Pytlakoska Freeda Dodge Catherine Soika James Maniates Joseph Klopotoska Clifford Appleton Joseph Leosz John Szurpicki Rina Siamates

Winthrop School---Grade VI.

Jennie Budzianowska Kathryn McPhail Harry Christopher Arthur Nikas Charles Georgeopolis

Mary Leet Arnold Brooks William Lane John Ryan Helen Alchowicz

Rose Watrobe

Winthrop School---Grade V.

Henry Prisby Mary Los Margaret McLeod Mary Jianakountzos Victoria Mozdziez Doris Pickard

Charlotte Smith

Winthrop School---Grade IV.

Albert Marcinkiewicz Joseph Podmostko Janette Gillis Annie Sojka Andrew Nikas Ralph Walaszek Violo Pappas Mary Graham

Burley School---Grade VI.

Louis Bokran Nick Christopolous Alfred Trabucco Gianefa Kubic Erving Boudreau Micheal Frydryck Mary Adamowicz Blanche Michon

Burley School---Grade V.

Jane Bokron
Katherine Georgecopoulos
Mary Trabucco
Bessie Pappas
George Torpey

Helen Galanis Mary Mjchon Stella Zervas Stanley Klopotoski James Vasilopoulos

Burley School---Grade V-B.

Peter Galanis Fred Wengryn Steve Gouverek Barbara Claxton

Phyllis Cogswell

Burley School---Grade IV.

Goula Christopolous

George Pappas

Antoinette Stilline

Burley School---Grade III.

John Bokron Jane Adamowicz Sophie Merega Alex Zadeh Bessie Galanis

Elizabeth Tabucca

Angelena Tgavalekos

Burley School---Grade III-B.

Mary Minichiello

Joseph Jaslowich

Stanley Szach

Burley School---Grade II.

Gertrude Cuik Annie Merchut Bessie Georgecopolous Fannie Speliotes

Louise Torpey

Burley School--Grade I.

Peter Markos Joseph Szach Ethel Lampropolous Walter Pasek Olga Bokron Mary Orvsiak

Helen Speliotes

Warren St. School.

Martha Stevens Margaret Thomas Marileeds Heard Rosamond Stevens Ruth Hill Harold Wile

Payne School---Grade III.

Elizabeth Kelley Tassia Paganis Thomas Gould George Georgeopoulos Nicholas Georgeopoulos Annie Dow

Payne School---Grade II.

George Avelis George Paganis John Mourikas Richard Sheppard

Philip Viladenis

Payne School---Grade I. Gertrude Henley Cogswell School---Grade II.

Elizabeth Early George Cochonas Alex Szurpicki Not absent, tardy or dismissed Not absent or dismissed

In General.

Let it be said that the schools are trying most commendably to give the children of the town such training as will enable them to gain an honest livelihood and to become good citizens.

We sometimes feel that we do not get that measure of cooperation from parents which the importance of our mutual task makes so very urgent. This is an old theme. But the right training of our children is a matter of deepest significance to all the parties concerned and calls for mutual assistance, forbearance, and persistent effort all along the line. Too often our best efforts are criticised and misjudged, our best advice and counsel disregarded. In every such case the child is the greatest sufferer. A conference with the principal of the school where the child attends would result in a better understanding of the situation and be of lasting benefit to the child. Intelligent criticism we do not object to; in fact, we welcome it under all reasonable conditions.

The work of the school everywhere is hindered by the numberless distractions thrown in its path by otherwise well-meaning people. Few of those outside the profession can realize the serious inroads these things make upon our time and attention and the resulting injury to the schools. To emphasize this point, let me quote from Commissioner Butterfield's address

before the New England Association of School Superintendents last November:

"Sinister demagogues and zealots, organized societies, great commercial houses, would use the schools to advance their propaganda, to emphasize their policies and plans, to make for them financial gain. They would give children wants which only their wares could satisfy.

"All these, through some of their representatives, see the opportunity to aggrandize themselves under the guise of teaching health or patriotism or economy or some other individual or social merit.

"There are those who would put Hancock or Franklin, Washington or Columbus, on pedestals, not because they were sage and resourceful men but because of membership held in their societies. There are those who would set apart days to teach the economy of paint and the safety of highways, even though the names of the manufacturers of paint and rubber tires become thereby household words.

There are those who would allow the school children to save "Old Ironsides," with the incidental credit to their fraternity. If it is necessary to preserve the immortal frigate, and I believe that it is, and if this preservation is an opportunity to teach a lesson of patriotism and of service to the children of America, and this, too, I do not doubt, we need a National Secretary of Education, if for no other purpose so that there shall be no necessity for the President and the Secretary of the Navy to again find it incumbent upon them to make formal request to a private fraternal organization to enter the schools of America to take collections and to teach patriotism.

"The greatest gift which the fathers gave to us was the free school. We must keep it free."

With so many distracting elements to meet and overcome, and I care not how well intentioned they may be, no business or

social organization or enterprise could function effectively or do its best work; neither can the schools. They must be free.

Acknowledgments.

To the members of the School Committee, whose counsel has assisted me in the management of our schools; to those social organizations who, by their strict adherence to the principle of non-interference with the administration of school affairs, but by whose generous contributions of materials and service have placed our schools on a higher plane of educational and social efficiency; to the School Physician and School Nurse, to whose judgment and guidance I have so frequently appealed; to those Parents and Teachers, whose sincere co-operation and unstinted support, whose loyalty has been steadfast under all circumstances, and to whose energy and fidelity our schools owe so much; to these, one and all, I tender at once my gratitude and my sincere thanks.

Respectfully submitted,

JOSEPH I. HORTON,

Superintendent of Schools.

REPORT OF THE SCHOOL COMMITTEE.

To the Citizens of lpswic:h---

It has been the custom for the School Committee, in its re-

port, to deal with the physical and financial side of the school problem, leaving it to the Superintendent to present the academic situation.

In accordance with the custom, this Committee presents the budget under which it has operated during the past year.

Budget of 1925.

	Appro- priated	Expended	Overdraft	Saved
General Control	\$ 5375.00	\$ 5331.65		\$ 43.35
Teachers' Salaries	60000.00	58570.96		1429.04
Evening School	250.00	163.00		87.00
Books & Supplies	6000.00	8792.67	2792.67	
Tuition	500.00	560.00	60.00	
Transportation	3450.00	3478.50	28.50	
Support of Truants	175.00	130.00		45.00
Janitors	4000.00	3962.50	,	37.50
Fuel & Light	4000.00	3823.07		176.93
Buildings & Grounds	6000.00	6259.76	259.76	
Furniture & Furnish'gs	2000.00	839.45		1160.55
Rent		30.00	30.00	
Dip's & Graduation	150.00	78.60		71.40
Insurance	1309.00	1613.24	304.24	
Athletics	500.00	451.78		48.22
Miscellaneous	200.00	17.29		182.71
Old Bills-1924	2106.18	94102.47		
Balance turned back		1912.71		
Totals	96015.18	96015.18	3475.17	3281.70

Overdrafts in various Budget items made with consent of Finance Committee.

Gross co	st of schools for 1925		\$94102.47
Received	l from State	\$8580.00	
66	" Town of Rowley	3782.50	
66	" Vocational Education	280.00	
66	" sale of paper	10.06	12652.56
Net cost	of schools	-	\$81449.91

While it is true that the town votes a lump sum appropriation for the support of the schools, yet this lump sum is made up of Estimated Expenditures under the above classification. It has been found in both Federal and State Governments that adherence to a properly balanced budget encourages economy in public expenditures. It has been adopted by the Committee with the hope that it would operate to the benefit of both the educational and financial program of the town. The committee believes that it has, and will therefore continue it for the coming year.

Operating under a budget plan is not new, but adherence to it has been the exception rather than the rule in the disbursement of public funds. It does not, or should not, mean that necessary expenditures should be foregone or that emergencies should not be met. Not at all. But it does mean, in the case of the school support at least, that the probable needs be determined in advance, so that the appropriation voted by the town can be spent to the very best advantage. In other words, it means spending the money which you, the citizens, pay into the town treasury with the same prudence which you practice in your own personal or business affairs.

It is the duty of every individual or business to live within its income, and to go in debt only in cases of emergency. Exactly the same is true in the operation of every town board or committee.

It is in this spirit which the School Committee, with the helpful co-operation of the Finance Committee, is working.

Due to the fact that the new eight room grade building, the Col. Nathaniel Shatswell school, will be ready for occupancy by September first, the physical property is in excellent condition. Many improvements have been made in the Manning and Payne Schools during the past year. This year the committee hopes to make interior improvements in the Manning, Winthrop, Payne and Burley buildings.

The committee will abandon for school purposes the Dennison, Cogswell, Wainwright and Warren Street buildings, upon its occupation of the new building, and recommends that it be released from their care. The committee also recommends that the town make immediate plans for the disposal of the Candlewood and Grape Island School Buildings.

The committee believes that our schools are meeting succesfully the burden placed upon them. In other words, it believes they are doing the work which you, as parents, intend that they should do, namely, taking your boy and girl of five or six years, guiding them through the most important years of their lives, and later turning back to you young men and women intellectually, morally and physically sound.

Respectfully submitted, JOSEPH W. ROSS,

Chairman of School Committee.

SCHOOL CALENDAR FOR

1926.

TERM	BEGINS	CLOSES
Winter	January 4	February 26
Spring	March 8	April 30
Summer	May 10	June 25
Fall	September 8	December 23

Teachers must report for duty on Tuesday, September 7, at 9 A. M., one day previous to the opening of school for the Fall Term. Examination of pupils who failed of promotion in June will also take place on that day.

HOLIDAYS.

Every Saturday; Columbus Day, October 12; Wednesday Afternoon, Thursday and Friday of Thanksgiving Week; January 1; February 22; April 19; Memorial Day; June 17; and Good Friday.

NO SCHOOL SIGNALS OF THE IPSWICH PUBLIC SCHOOLS.

- 4 BLASTS AT 7.30-No Morning Session in ANY SCHOOL.
- 4 BLASTS AT 8.00—No Morning Session in the FIRST SIX GRADES.
- 4 BLASTS AT 11.00-No Afternoon Session in ANY SCHOOL.
- 4 BLASTS AT 11.30—No Afternoon Session in the FIRST SIX GRADES.

In the absence of any signal at 11.00 or 11.30 the afternoon session will be held as usual. Teachers and pupils must be present at such sessions as on other days.

All should bear in mind that the 7.30 and 8.00 o'clock signals do NOT EXCUSE FOR THE ENTIRE DAY.

In addition to the warning given by the whistle, the street lights will be turned on for five minutes after the signal is given in each case.

In all cases parents are expected to exercise their judgment as to permitting their children to attend school during stormy weather.

LIST OF TEACHERS.

Ralph C Whipple Elizabeth C Ferguson Catherine A Brown Helen J Blodgett Katherine A Stone Ruth A Lord Abby L Smith Blanche L Oxner Violet L Hawkins Blanche E J Leighton Ruth C Baxter Belle D Rogers E Benjamin Currier Irma T Gilman Emily J Gove Kathleen E Hinkley A Pauline Charles Nellie T Smith Harriet M Rowe Grace A Bowlen Alice D Moran Augusta A Grenache Annie P Wade Ruth M Brown Florence A Hosmer

Robert D Conary A Erma Brown E Margaret Allen M Katherine Blood Helen M Kelley Katherine F Sullivan M Gretchen Hamilton Grace V Conrad Marion F Whitney Althea Hayes Lena J Atherlev Etta J Stanley Althine L Hodgkins Emma A Knights Anne E Friend Margaret Howard Elizabeth C Weare Ruth F Joyce Marion R Charles Lucy Ardell Kimball Ethel M Archer Ethel G Jahnke Amy Stanford Arthur H Tozer

JOSEPH I HORTON, Superintendent

AUDITOR'S REPORT.

To the Citizens of Ipswich:

I herewith submit the Annual Reports of the Heard, Treadwell, Thomas H. Lord, George Spiller, Manning School, R. H. Manning, Feoffees of the Grammar School, Burley Education and Brown Funds as compiled by their respective treasurers. I have found receipts for all bills paid, have examined the various securities comprising these funds and find them to agree with the reports submitted.

FREDERICK S. WITHAM, Auditor, Ipswich, Mass., Feb. 10, 1926.

HEARD FUND OF IPSWICH PUBLIC LIBRARY.

Income:

meome.	
Balance on hand January 1, 1925	\$ 125 55
Received from investments	406 45
Received from Treadwell Fund	1000 00
	\$1532 00
Expenditures:	
Salaries	\$ 975 00
Miscellaneous expenses	438 47
Balance on hand January 1, 1926	118 53
	\$1532 00

SECURITIES COMPRISING HEARD FUND.

33 shares B & M R R 1st pfd class B	\$ 2838 00
35 shares B & M R R pfd	1610 00
10 shares B & M R R 1st pfd class A	630 00
1 C B & Q R R 31/2% bond	1000 00
3 Chicago, Aurora & Elgin R R bonds	1200 00
2 Chicago, Aurora & Elgin Corp bonds	200 00
1 United Electric Light & Power bond	1000 00
3 Quincy Gas & Electric Heating Co 5% bonds	2000 00
1 Waterloo, Cedar Falls & Northern R R bond	350 00
Liberty Bonds	1700 00
Deposited in Ipswich Savings Bank	119 20
	\$12647 20

\$1473 40

TREADWELL FUND.

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meome.	
Cash on hand January 1, 1925	\$ 300 03
Received from investments	1173 37
	\$1473 40
Expenditures:	
Salaries	\$ 50 00
Books, Periodicals	343 30
Transferred to Heard Fund	1000 00
Balance on hand January 1, 1926	80 10

SECURITIES COMPRISING TREADWELL FUND.

50 shares B & M R R 1st pfd class A	\$ 3150 00
30 shares Old Colony R R pfd	3330 00
25 shares B & P RR pfd	4425 00
25 shares Maine Central R R pfd	1375 00
25 shares B & A R R	4000 00
25 shares Vt & Mass R R	2500 00
1 American T & T Co 4% bond	1430 00
3 Chicago, Aurora & Elgin Corp bonds	1200 00
2 Chicago, Aurora & Elgin R R bonds	200 00
1 Quincy, Gas & Electric Heating Co 5% bond	650 00
1 Waterloo, Cedar Falls & Northern R R bond	350 00
1 Missouri Pacific R R bond	335 00
Liberty bonds	500 00
Deposited in Ipswich Savings Bank	117 44
Deposited in Salem Savings Bank	750 00
Deposited in North End Savings Bank	819 32
	\$25131 76

THOMAS H. LORD FUND.

I HOWAS H. LOND FOND.	
Receipts:	
Income from investments	\$ 42.50
	\$42.50
SECURITIES.	
Liberty bonds	\$ 1000.00
Cash on hand, January 1, 1926	312.40
	\$ 1312.40
	Ψ 1312.10
GEORGE SPILLER FUND.	
Liberty bonds	\$ 1500 00
	\$1500 00
	\$1700 00
MANNING SCHOOL FUND.	
WANTED SELECTION.	
Income:	
Cash on hand Feb. 2, 1925	\$ 343 19
Income from investments and rentals	1718 00
	\$2061 19
Expenditures:	
Taxes, insurance and miscellaneous expenses	\$ 1307 34
Salary High School Principal	550 00
Cash on hand Feb. 10, 1926	203 85
	\$2061 19

MANNING SCHOOL FUND SECURITIES.

15 shares Patte	erson Brid	ge Co			\$ 1000 00
12 1000 4% P	eoria & E	astern	1st mt	g bonds	12000 00
1 1000 6% N	E Brick (Co <mark>bo</mark> r	nd		1000 00
10 shares NE	Brick stoo	ck			1000 00
3 1000 41/2%	National	RRN	Mexico	bonds	3000 00
1 1000 4%	44	66	66	46	1000 00
1 500 4%	66	66	66	"	500 00
1 100 4%	66	46	66	66	100 00
Invested in I	Master's h	ouse			7000 00
Invested in Colonial Building					18000 00
Deposited in Ipswich Savings Bank					1244 39
					\$ 45844 39

R. H. MANNING FUND.

Receipts:	
Income from investments	\$ 269 50
Interest on Ipswich Savings Bank deposits	330 69
	600 19
SECURITIES.	
60 shares Patterson Bridge Co	\$ 4000 00
22 shares Pere Marquette R R Co common	1848 00
11 shares Pere Marquette R R Co pfd	869 00
Deposited in Ipswich Savings Bank	7772 32
	\$14480 32

REPORT OF THE FEOFFEES OF THE GRAMMAR SCHOOL.

Income:	
Cash on hand Feb. 2, 1925	\$ 834 60
Received from rents	5027 50
Received from taxes	3959 77
Interest on taxes	21 94
Withdrawal from Ipswich Savings Bank	200 00
•	\$10043 81
	\$10042 OT
Disbursements:	
Canney Lumber Co, lumber	\$ 58 89
W G Brown, expense	15 00
John W Goodhue Corp, supplies	95 48
Wilfred Wile, labor	1288 75
Geo B Brown, lime	3 00
Geo A Schofield & Son, printing	4 40
U S Post Office, postage	4 60
Wm Burridge, carpentry	283 38
E O Peabody, labor	109 50
A C Damon, supplies	51 45
Town of Ipswich, taxes	4580 73
Sundry persons, abatements on taxes	10 80
" refunds	78
Ralph C Whipple, salary	800 00
S L Connor, services	70 00
Damon & Damon, insurance	128 72
Geo E Farley, treasurer	200 00
Lathrop Bros, teaming	633 00
Charles Miller, painting	51 35
W D Fessenden, carpentry	24 27
F H Wile, labor	24 50

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Town of Ipswich, water	14 43
George Hayes, labor	16 30
Ipswich Savings Bank, deposit	800 00
·	\$ 9269 33
Cash on hand Feb. 10, 1926	774 48
	\$ 10043 81
Property in their hands as follows:	
Little Neck valued at	\$ 5000.00
Deposited in Ipswich Savings Bank	16490 54
" " Essex Farm	School 2229 54
	\$ 23720 08

Respectfully submitted, GEORGE E. FARLEY, Treasurer.

BROWN SCHOOL FUND.

The Trustees of the Brown School Fund present the following report for the year 1925:

The Funds are as follows:	
Deposited in Ipswich Savings Bank	\$ 1456 49
Deposited in Salem Five Cents Savings Bank	1213 73
	\$ 2670 22
Income since last report:	\$ 63 38
Dividend from Ipswich Savings Bank	58 44
Dividend from Salem Five Cents Savings Bank	
	\$ 121 82
Expenditures: E Warren Dodge, transporting school children	
of Candlewood District	\$ 90 00
	\$ 90 00
Income over expense	\$ 31 82

Respectfully submitted,

A STORY BROWN CHAS G BROWN BENJ R HORTON

Trustees.

THE BURLEY EDUCATION FUND.

The Trustees of the Burley Education Fund hereby submit their one hundredth annual report.

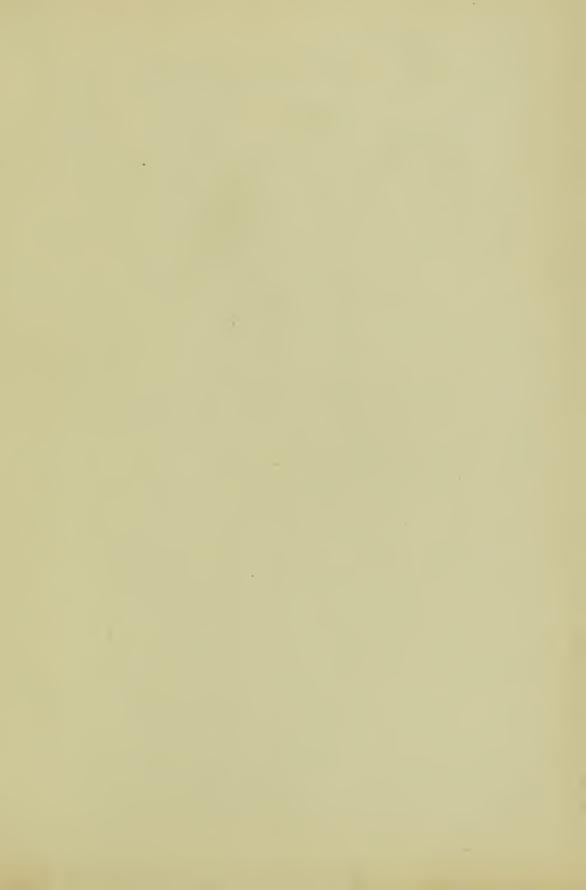
The funds in their hands are as follows:	
In Ipswich Savings Bank	\$ 1085 99
In " " Caldwell Fund	1316 85
In Salem " "	2212 72
In "Five Cents Saving Bank	679 53
Liberty Bonds, second issue	700 00
" " fourth issue	1000 00
Fifteen shares Boston & Maine common stock	690 00
Total	\$ 7685 09
The income for 1925 has been as follows:	
From Salcm Five Cents Savings Bank	\$28 04
From Salem Savings Bank	96 30
From Ipswich Savings Bank	44 72
From Ipswich Savings Bank, Caldwell Fund	54 20
From Liberty Bonds	72 25
Total	\$295 51

CHARLES M. KELLY GEORGE W. TOZER A. STORY BROWN JOSEPH T. MORTON RALPH L. PURINTON

Trustees.

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Ipswich, Massachusetts

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